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UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

United States of America,)	
)	File No. 22-cr-124
Plaintiff,)	(NEB/DTS)
)	
v.)	
)	
Abdiaziz Shafii Farah(1),)	Courtroom 13W
Mohamed Jama Ismail(2),)	Minneapolis, Minnesota
Abdimajid Mohamed Nur(4),)	Tuesday, May 21, 2024
Said Shafii Farah(5),)	9:05 a.m.
Abdiwahab Maalim Aftin(6),)	
Mukhtar Mohamed Shariff(7),)	
Hayat Mohamed Nur(8),)	
)	
Defendants.)	

BEFORE THE HONORABLE NANCY E. BRASEL
UNITED STATES DISTRICT COURT DISTRICT JUDGE

JURY TRIAL PROCEEDINGS - VOLUME XX OF XXX

Court Reporter: RENE E. A. ROGGE, RMR-CRR
United States Courthouse
300 South Fourth Street, Box 1005
Minneapolis, Minnesota 55415

* * *

Proceedings recorded by mechanical stenography;
Transcript produced by computer.

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I N D E X

PAGE

PAULINE ROASE

Direct Examination by Mr. Thompson

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IN OPEN COURT

(JURY PRESENT)

THE COURT: You may all be seated.

And the government may call its next witness.

MR. THOMPSON: Thank you, Your Honor. The government calls Pauline Roase.

THE COURT: Ms. Roase.

PAULINE ROASE,

called on behalf of the government, was duly sworn, was examined and testified as follows:

THE WITNESS: Yes.

THE COURT: Thank you. You may be seated.

When you are seated, please state and spell both your first and last name for the record.

THE WITNESS: It's Pauline Roase. P-A-U-L-I-N-E. R-O-A-S-E.

THE COURT: Mr. Thompson, you may inquire.

MR. THOMPSON: Thank you, Your Honor.

DIRECT EXAMINATION

BY MR. THOMPSON:

Q. Good morning, Ms. Roase.

A. Good morning.

Q. Where do you work?

A. I work for the Federal Bureau of Investigation.

Q. What is your position at the FBI?

1 A. I am a forensic accountant.

2 Q. How long have you worked as a forensic accountant?

3 A. For over nine years.

4 Q. What do you do as a forensic accountant at the FBI?

5 A. So basically I'm an investigative accountant, and my
6 primary role is to follow the money.

7 Q. What kind of cases do you work on?

8 A. Mainly white-collar cases, so like securities fraud,
9 investment fraud, fraud against the government, those types
10 of cases.

11 Q. Could you describe your educational background?

12 A. I have a bachelor's degree in accounting from Winona
13 State University.

14 Q. Do you have any other credentials after your college?

15 A. Yes. I am a certified public accountant.

16 Q. Did you join FBI right out of college?

17 A. I did not.

18 Q. What did you do prior to joining the FBI?

19 A. So right after college, I went to work for the
20 Department of Defense as an auditor with an agency called
21 the Defense Contract Audit Agency.

22 Q. What is the Defense Contract Audit Agency?

23 A. So I was an auditor auditing basically federal
24 government contracts for the Defense Department, so military
25 contracts, those types of things. And occasionally we would

1 get requests from other agencies outside of the Defense
2 Department for audits, so I would do those as well.

3 Q. What kind of audits did you conduct?

4 A. Basically, there's been proposals that I audited, so
5 basically, you know, proposing, you know, a contract on
6 advanced weaponry, you know, for the government to buy.

7 I would do what's called incurred costs audits,
8 which is also auditing the cost after the fact, after it's
9 been incurred to make sure that the billing to the
10 government was proper.

11 Q. How long did you work for the Defense Department as an
12 auditor?

13 A. About seven years. So from like 2007 to 2014.

14 Q. And what did you do in 2014 when you left?

15 A. Then I came to the FBI.

16 Q. Ms. Roase, have you been involved in the investigation
17 into Feeding Our Future and other entities involved in the
18 Federal Child Nutrition Program?

19 A. Yes.

20 Q. What was your role in the investigation?

21 A. So I started in May of '21, when the case agent at the
22 time had requested a forensic accountant be added to the
23 case. And so my role was to basically follow the money.

24 Q. When you joined the case in May of 2021, how did you
25 go -- what did you do when you first started?

1 A. So first I reviewed the case file, and then -- and then
2 we determined we needed to just talk with MDE. I think the
3 case agent had already had discussions with MDE prior, but I
4 wanted to learn as well from the Minnesota Department of
5 Education what their concerns were.

6 So we had a, you know, Teams call, and they told
7 me about what they were seeing, what their concerns were.

8 Q. What were their concerns?

9 A. They were concerned about --

10 MR. MOHRING: Objection. Hearsay.

11 THE COURT: Sustained.

12 BY MR. THOMPSON:

13 Q. What was the nature of the investigation that you began
14 after talking to MDE?

15 A. So -- so they gave me claims data up to that point,
16 which is, again, May of '21; and based on that, I looked at
17 how much money had already been paid out. The two sponsors
18 that they gave me information on was Feeding Our Future and
19 Partners in Nutrition.

20 And so the claims data was sort of by site
21 distribution. So I gathered that information. I sorted
22 from the largest to the smallest. And so the largest
23 distribution site had already incurred \$12 million in, I
24 want to say, less than a year's period. And so that's kind
25 of where I started, was with that.

1 Q. You said you started by looking at sites under the
2 sponsorship of Feeding Our Future and Partners in Nutrition?

3 A. Yes.

4 Q. When you looked at the sites under the sponsorships of
5 those agencies, what did you find just generally about the
6 number and -- the number of sites and the amount of the
7 claims?

8 A. So what I saw was large increases in the number of sites
9 that were requested to be approved from just the year prior.
10 And the claims that was paid out up to that point was also
11 significantly higher. I think by that point it was -- it
12 was well over a hundred million dollars that was paid out by
13 the two sponsors for just 2021.

14 Q. Okay. And those increases in number of sites and the
15 amount of claims, when did that begin?

16 A. It was about April of 2020.

17 Q. When COVID started?

18 A. Yes. Right.

19 Q. Okay. You said you sorted the sites under the
20 sponsorship of Feeding Our Future and Partners in Nutrition
21 from highest to smallest?

22 A. Yes.

23 Q. What do you mean by that?

24 A. So the claims that had been paid out in, I want to say
25 probably -- I don't remember the time frame, but it was

1 definitely, you know, part 2020 into 2021. And, again, the
2 number of -- the dollar amount of claims that had already
3 been approved and paid out by MDE, that's what I was looking
4 at. And so \$12 million, that was already paid out for that
5 largest site.

6 Q. So the sites that got the most money to the sites that
7 got the least?

8 A. Yes.

9 Q. Why did you sort them that way?

10 A. Because I didn't have much to go off of at that point.
11 You know, I, you know, I understood the concerns. I just
12 didn't know if, you know, it would be, you know, enough to
13 warrant, you know, a full-on investigation at that point.
14 So -- so I wanted to start with something, you know, larger
15 because that is most concerning.

16 Q. The sites that got the most money?

17 A. Yeah, the sites that got the most money.

18 Q. And once you had identified the sites of concern, what
19 did -- how did you go about digging into them?

20 A. So -- so with that -- so first I started with that site
21 that got \$12 million. It was a restaurant, and they were
22 operating as a distribution site. So I started subpoenaing
23 the bank records for them, and I started looking into the
24 Secretary of State filings.

25 Q. Okay. There's two pieces there. And you did this for

1 other entities as well, I take it, right?

2 A. I did, yes.

3 Q. So, first off, you said you looked into bank records.

4 What did you do in terms of looking into bank
5 records, and why did you do it? What were you looking for?

6 A. So I subpoenaed the bank records for this restaurant
7 just to see are they buying food, essentially. Right?

8 So -- and I knew the period of concerns started sometime in
9 2020. So I went back to 2018. The records that I requested
10 were from 2018 to the present so that I had something to
11 compare it to. And so once I got those records, then I just
12 did my analysis.

13 Q. And what kind of analysis would you do after you got the
14 records of an entity that was receiving money from either
15 Feeding Our Future or Partners in Nutrition?

16 A. Yeah. So this restaurant, it had already been
17 operational before COVID, so it wasn't, you know, new or
18 anything.

19 So that's why I wanted to go back to 2018, so I
20 could see how much money they were bringing in before COVID
21 and then how much money they were, you know, bringing in
22 after COVID, you know, during the food program period.

23 And then I also looked at the expenditures before
24 COVID and then, you know, during COVID and also the personal
25 withdrawals by the owners.

1 Q. And generally what did you find when you looked -- well,
2 did you find stuff that was concerning or of investigative
3 interest?

4 A. It was definitely very concerning. It was very
5 alarming, actually, the amount of money that was coming in.
6 Essentially the money for the restaurant had stopped during
7 COVID, and it was all food program money, millions and
8 millions of dollars coming in.

9 And then I saw a lot of transfers or withdrawals
10 to entities that, you know, didn't exist prior to COVID, and
11 they were nice round dollar amounts. I mean, sometimes it
12 was \$500,000 transfers at a time.

13 Q. Okay. Before we get to the transfers, I want to talk to
14 you about the money that was coming in. You said it was
15 millions and millions of dollars.

16 A. Yes.

17 Q. And this was Federal Child Nutrition Program money?

18 A. Yes.

19 Q. Did you look at records to see what claims were
20 submitted that resulted in those payments?

21 A. Yeah, I looked at CLiCS data, I guess, at the time.

22 Q. And the CLiCS -- remind the jury, for those who forgot
23 what happened for days and days several weeks ago, what the
24 CLiCS data is.

25 A. So that's the system that the sponsors use to enter in

1 the claims submissions for the food sites.

2 Q. And when you looked at this -- and this first restaurant
3 that you looked at, what was that called?

4 A. It was Safari Restaurant.

5 Q. When you looked at Safari Restaurant's CLiCS data, what
6 did you see in terms of trends and amount of claims?

7 MR. COTTER: Objection. Relevance.

8 THE COURT: Overruled.

9 You may answer.

10 BY MR. THOMPSON:

11 Q. Generally speaking. Obviously, I know you don't have
12 the numbers memorized.

13 A. Yeah. I -- I mean, what they were claiming was they
14 were serving thousands of meals a day. Yeah, I don't
15 remember exactly, but I know it was -- it was at least
16 2,000, and at some point I think up to 5, 6,000 a day, is
17 what they were claiming at their restaurant.

18 Q. What was your reaction when you saw claims like that by
19 Safari Restaurant?

20 A. Well, first of all, I looked them up to see where they
21 were at. And they were very close to -- I think they were
22 on Fourth Street or something, and it was very close to Lake
23 Street. And so if you know that area, it's very packed and
24 there's not a lot of room. So to serve that many kids out
25 of that location, it just -- I -- there would have been a

1 huge traffic jam. It just didn't seem possible.

2 Q. Okay. You said that you looked -- then you looked at
3 their bank records to see, one, the money that was coming
4 into that account?

5 A. Yes.

6 Q. And then, two, did you look at how the money was being
7 spent?

8 A. Yes, I did.

9 Q. Why did you do that?

10 A. Well, because I was looking for food that was spent. I
11 mean, that's what the money was for, so that's -- so I was
12 looking for food, make sure that that's what it was being
13 used for.

14 Q. When you looked at the bank records, did you find that
15 they were buying food?

16 A. I would say not significant. It didn't feel like there
17 was a significant increase from prior to COVID, even though
18 the amount, you know, of money coming in was millions more.
19 And what I saw was a lot of money, again, going to these LLC
20 entities.

21 Q. So let's talk about these LLC entities.

22 You said you saw large transfers to other -- other
23 entities; is that right?

24 A. Yes.

25 Q. Did you look into those entities?

1 A. I did. So I first looked them up on the Secretary of
2 State to see when they were formed, and they actually were
3 just, literally, just formed at the time. I can't remember
4 if it was 2020 or 2021, but in any case it was formed right
5 before those deposits or those transfers happened, and they
6 were formed by the owners of the Safari Restaurant.

7 Q. Okay. So let's -- to make clear.

8 MR. COTTER: Your Honor, objection. 403. Can we
9 have a sidebar, please?

10 THE COURT: You may.

11 **(Sidebar discussion)**

12 THE COURT: Mr. Cotter.

13 MR. COTTER: Your Honor, this is about an entirely
14 different group, the Safari, and it's confusing to me, I
15 believe, unless this is going to get -- at least the
16 questions should be formed in a way that it's very clear
17 that this is not a group that has anything to do with this
18 group on trial. And the LLCs that are going to be talked
19 about, again, you know, it's quite confusing, and I think
20 it's going way beyond the scope of this particular group.

21 THE COURT: Mr. Thompson, where are we going with
22 this?

23 MR. THOMPSON: Your Honor, we've had -- a constant
24 theme in this trial has been the defense criticizing the
25 government for its lack of diligence in investigating this

1 case. And I think Ms. Roase is entitled to explain how she
2 started investigating.

3 I don't intend to spend a lot of time on this, but
4 the fact of the matter is the first entity she looked at was
5 Safari Restaurant and related entities. We're not going to
6 get into the names of these entities and will move quickly
7 to Empire, but this is the background and this is the only
8 way she can describe the investigation.

9 THE COURT: Understood. Could you just ask one
10 clarifying question to make it clear for the jury? And then
11 the objection is overruled.

12 MR. THOMPSON: Yes, Your Honor.

13 THE COURT: Thank you.

14 **(In open court)**

15 THE COURT: The objection is overruled.

16 Mr. Thompson, you may continue.

17 BY MR. THOMPSON:

18 Q. And, Ms. Roase, before I continue, I just want to be
19 clear. Safari Restaurant, that's a different group of
20 individuals that are on trial here?

21 A. Yes.

22 Q. Is that right?

23 A. Right. Yes. They are different, yes.

24 Q. Okay. So you were saying that you looked into these
25 other entities that received large dollar amounts from the

1 Safari Restaurant?

2 A. Yes.

3 Q. And you said something about they had been newly
4 created?

5 A. Right.

6 Q. And how did you determine that?

7 A. I looked them up on the Secretary of State website to
8 see when they were formed.

9 Q. When the entities were formed?

10 A. Yes.

11 Q. And, again, when were these entities formed in relation
12 to when they started receiving this money, these Federal
13 Child Nutrition Program money?

14 A. It was set up just shortly prior to receiving the money.

15 Q. Was that significant to you?

16 A. It was.

17 Q. How so?

18 A. What I started seeing was a lot of newly created
19 entities during COVID in 2020 and 2021. And as I -- and as
20 I followed the money, it was kind of apparent as to why.

21 Q. What do you mean by that?

22 A. It was to hide the fact that they were not actually
23 buying food. I think there were -- I mean, it appeared that
24 they were concealing that it was transfers to themselves.

25 Q. You said "concealing." What do you mean by that?

1 A. I mean, they could -- I mean, if they really wanted to,
2 they could just transfer the money to their own personal
3 account in their own name, but they didn't do that.

4 They actually went to the extent of creating an
5 entity with the Secretary of State and opened up a bank
6 account with that information and deposited the money that
7 way.

8 Q. Did you look into the bank accounts that were open in
9 the name of these new entities?

10 A. I did.

11 Q. What were you looking for?

12 A. Again, I was looking for food. I mean, I was, you know,
13 thinking, well, maybe they created these LLCs to buy food
14 through those entities. So I subpoenaed those records, and
15 they were still not for food.

16 Q. What did you find when you looked at the bank records
17 for these other entities?

18 A. They were buying luxury vehicles, Porsches, Teslas,
19 things like that, and they were buying properties.

20 Q. And how were they buying these luxury vehicles and real
21 estate?

22 A. It was all in cash. There was no loan.

23 Q. Now, Ms. Roase, this was a pretty wide-ranging
24 investigation; is that right?

25 A. Yes.

1 Q. Ultimately, how many sites were opened during COVID
2 under the sponsorship of Feeding Our Future and Partners in
3 Nutrition?

4 A. So I know in 2021 there were, between Feeding Our Future
5 and Partners in Nutrition, there were over 700 sites that
6 had claims.

7 Q. And you looked into a good number of them; is that
8 right?

9 A. Yes.

10 Q. When you were doing your financial investigation or
11 following the money, did you subpoena bank accounts for many
12 of these sites?

13 A. Yes.

14 Q. And related entities?

15 A. Yes.

16 Q. Did you find a similar pattern?

17 A. Yes.

18 Q. Again, can you describe the pattern you saw when you
19 looked kind of across the spectrum of sites that were
20 enrolled in the Federal Child Nutrition Program during COVID
21 under the sponsorship of Feeding Our Future and Partners in
22 Nutrition?

23 A. Yeah. So after seeing, you know, what was going on with
24 this, you know, one site, the Safari site, I expanded the
25 scope and I started looking at many other sites, focusing

1 again on the large-dollar sites. And so, yeah, what I saw
2 generally was very similar. Again, I was looking for food
3 that they were buying with this money, and I was not -- I
4 was not finding that.

5 Q. Did you find a similar pattern of LLCs being created and
6 used?

7 A. Yes, I did.

8 Q. And how were they used?

9 A. Again, they were used to purchase personal items like
10 properties and vehicles.

11 Q. Did you investigate and look into the bank accounts for
12 many of these other entities?

13 A. I did, yeah.

14 Q. Altogether, how many bank accounts did you examine in
15 the course of this investigation so far?

16 A. To date it is 3,000. It's -- and it's a mix of checking
17 accounts, savings accounts, auto loans, mortgages, credit
18 cards, person-to-person, you know, transfer accounts, crypto
19 accounts, investment accounts.

20 Q. Thank you, Ms. Roase.

21 Now, I'd like to switch gears a little bit and
22 talk about one of the entities that you looked at during
23 your investigation. Okay?

24 A. Okay.

25 Q. And that's Empire Cuisine & Market. Are you familiar

1 with Empire Cuisine & Market?

2 A. Yes.

3 Q. How so?

4 A. So when I started expanding my scope, which was maybe
5 around July of '21, then I started looking into, again, the
6 other large sites, but also names of vendors that kept on
7 appearing for the sites. And so that's -- that's when I
8 came across Empire.

9 Q. You said they were a vendor for many of the sites.

10 A. Yes.

11 Q. What does that mean?

12 A. So some of -- so some sites, they would contract out
13 their meals, have, you know, someone else prepare their
14 meals for them, so then there would be a vendor contract.
15 And so -- so I saw Empire Cuisine & Market on a lot of
16 those.

17 Q. Roughly how many?

18 A. A couple dozen.

19 Q. How did you go about investigating Empire Cuisine &
20 Market? Or, first off, why did you -- what was it that drew
21 your attention to them, and what did you do once you -- they
22 landed on your radar?

23 A. So the vendor contract for Empire Cuisine, it -- it
24 would list the other -- like all their sites basically that
25 they were vending for, and it would -- they were a large --

1 I mean, in totality it was a large amount. It might be 500
2 here, 500 there, but in totality it was a lot, and it was,
3 you know, not just in the metro area. It was all over
4 Minnesota.

5 Q. So what did you do, generally?

6 A. So I -- I subpoenaed their bank records.

7 Q. And what did you find, generally?

8 A. I -- I guess not a lot of food. I mean, it took a
9 while. There was a lot, again, there was a lot of transfers
10 to other entities. And so I had to just keep going down
11 those paths, and I just kept going and kept going and kept
12 going, you know, again, trying to look for food.

13 Q. And did you look at how much Federal Child Nutrition
14 money flowed into Empire Cuisine & Market?

15 A. Yes, I did.

16 Q. Roughly how much?

17 A. 30 million, I think.

18 Q. Now, Ms. Roase, as you said, the money trail here was
19 rather complicated; is that right?

20 A. Yes.

21 Q. Before we get to that, I'd like to just ask you a few
22 basic questions about Empire Cuisine & Market itself.

23 A. Okay.

24 Q. Okay?

25 A. Yep.

1 Q. After you identified it as an entity of interest, did
2 you look into what Empire Cuisine & Market was?

3 A. I did. I saw that they were a small storefront
4 restaurant and market in Shakopee.

5 Q. I want to show you now what's been admitted as
6 Government Exhibit A-1. Is that a picture of Empire Cuisine
7 & Market?

8 A. Yes.

9 Q. In Shakopee?

10 A. Yes.

11 Q. You mentioned before that one of your investigative
12 steps was to look at Secretary of State registration
13 documents; is that right?

14 A. Yes.

15 Q. Did you do that for Empire Cuisine & Market?

16 A. Yes, I did.

17 Q. Generally, what did you find?

18 A. It was newly formed. I can't remember exactly.

19 Q. I'll show you here Government Exhibit A-2 at page 3.

20 Is this the Secretary of State registration for
21 Empire Cuisine & Market?

22 A. Yes, it is.

23 Q. And who organized or set up this company?

24 A. The organizers are Mohamed I. Ismail and Abdiaziz Farah.

25 Q. And they list an address in Savage, Minnesota?

1 A. Yes.

2 Q. And directing your attention to page 2 of Government
3 Exhibit A-2, when did Abdiaziz Farah and Mohamed Ismail
4 register Empire Cuisine & Market LLC?

5 A. April 1st, 2020.

6 Q. Is that significant to you?

7 A. Yes, it was.

8 Q. How so?

9 A. That's about the time when they started the food program
10 too, was April 2020.

11 Q. Followed the pattern like other entities you looked
12 into?

13 A. Yes.

14 Q. Now, you said that Empire Cuisine was a storefront, is
15 that right, storefront restaurant?

16 A. Yes.

17 Q. I'm showing you now Government Exhibit G-23 at page 3.
18 Is this the menu for the market?

19 A. Yeah, I believe for the restaurant side.

20 MR. THOMPSON: What's that?

21 Sorry, Your Honor.

22 BY MR. THOMPSON:

23 Q. I'm going to show you an exhibit that's not in evidence,
24 which is Government Exhibit G-23.

25 THE COURT: I think we've seen it before, just as

1 part of another exhibit, but go ahead.

2 BY MR. THOMPSON:

3 Q. Do you recognize Government Exhibit G-23?

4 A. Yes.

5 Q. What is it?

6 A. It's an email from Abdiaziz Farah to someone that's
7 winstondallen@gmail.com.

8 Q. And was this an email that was obtained pursuant to a
9 search warrant executed on Abdiaziz Farah's gmail account?

10 A. Yes.

11 MR. THOMPSON: Your Honor, I'd move to admit
12 Government Exhibit G-23.

13 THE COURT: Any objection?

14 MR. ANDREW BIRRELL: No.

15 THE COURT: G-23 is admitted and may be published.

16 BY MR. THOMPSON:

17 Q. And again, Ms. Roase, I'll direct your attention to
18 page 3. What are we looking at here?

19 A. It looks like this is the menu for the Empire restaurant
20 side.

21 Q. Was it -- when you were investigating the Empire Cuisine
22 & Market and the type of entity it was, was it significant
23 to you or how did that affect your investigation? Why did
24 that matter to you?

25 A. I'm sorry. Could you repeat that?

1 Q. The nature of -- you said it was a small storefront
2 operation.

3 A. Yes.

4 Q. Was that significant to you?

5 A. Yes, it was, based on the amount that they were
6 purportedly providing to the sites.

7 Q. What do you mean by that?

8 A. The number of meals that they were supposedly
9 distributing or --

10 Q. Okay. How so? What would you -- how would you make
11 that comparison?

12 A. I guess it -- I wouldn't expect \$30 million to be
13 flowing through a restaurant, you know, you know, situated
14 where it is.

15 MR. COTTER: Objection, Your Honor. Speculation,
16 lack of foundation.

17 THE COURT: Overruled.

18 You may answer.

19 THE WITNESS: Yeah, I mean, just where -- just
20 where it's located and the size of it, I just don't see how
21 \$30 million could flow through in, I think it was roughly a
22 year and a half.

23 BY MR. THOMPSON:

24 Q. Directing your attention back to Government Exhibit A-1,
25 that doesn't look like a \$30-million-a-year operation to

1 you?

2 MR. COTTER: Objection. Leading.

3 THE COURT: Sustained.

4 BY MR. THOMPSON:

5 Q. I'm going to show you another email that's not in
6 evidence. But first I'm going to ask, There was a market
7 and a restaurant itself; is that right?

8 A. Yes.

9 Q. In addition to the food program?

10 A. Yes.

11 Q. Did you look into that?

12 A. I looked into it in terms of the financials.

13 Q. Why?

14 A. Because, again, I mean, there would be food purchases,
15 right, for the market as well. And so -- and I believe that
16 was in a separate account from the Empire Cuisine account,
17 the food purchase, and then the income for the market side.

18 Q. Credit card sales and stuff like that?

19 A. Sure, yeah.

20 Q. I'm going to show you what's been marked, but not yet
21 admitted, as Government Exhibit G-78.

22 Is this another email obtained pursuant to an
23 email search warrant?

24 A. Yes.

25 Q. And it's from Mohamed Ismail to Abdiaziz Farah?

1 A. Yes.

2 MR. THOMPSON: Your Honor, I'd move to admit
3 Government Exhibit G-78.

4 THE COURT: Any objection?

5 MR. COTTER: No.

6 THE COURT: G-78 is conditionally admitted.

7 MR. THOMPSON: Thank you.

8 BY MR. THOMPSON:

9 Q. Ms. Roase, I'm showing you now the first page of
10 Government Exhibit G-78.

11 Can you describe what we're looking at here?

12 A. So it looks like it was an email originally from someone
13 named Mustaf Ismail to Mohamed Ismail. That's his gmail
14 down there. And then he -- and then Mohamed Ismail forwards
15 it to Abdiaziz Farah.

16 Q. Okay. And they're the partners in Empire Cuisine?

17 A. Yes, that's right.

18 Q. And there's an attachment to this email; is that right?

19 A. Yes.

20 Q. Direct your attention to the second page of Government
21 Exhibit G-78.

22 And it's titled Sales Overview for August 1st to
23 August 31st of 2020; is that right?

24 A. Yes.

25 Q. Could you describe what we're looking at for the jury?

1 A. So this appears to be the credit card sales income, and
2 actually I think now just credit card sale. I think there's
3 cash sales in here too. But the sales related to, I believe
4 it would be the restaurant side, based on what's shown, you
5 know, in the next page, but -- but, yeah, but you can see,
6 you know, the daily net sales, which it looks like it's
7 about 1500 a day mainly; and maybe August 2nd was the best
8 day, maybe about 2500.

9 Q. What was the Empire Cuisine & Market's gross sales for
10 August of 2020?

11 A. It was 48,000.

12 Q. Direct your attention to page 3, there's some additional
13 breakdown of the payments; is that right?

14 A. Yes.

15 Q. And what do we see here, Top 5 Tender Types?

16 A. Yeah, so it looks like it's a breakout of what those
17 gross sales were made of. So it looks like a lot of debit
18 cards, some cash and some credit card.

19 Q. And then page 4 has a couple more graphs. One's Top 5
20 Categories; is that right?

21 A. Yes.

22 Q. And what's the breakdown shown there, generally?

23 A. It looks like the lunch and dinner section of the menu
24 was the most popular, followed by sandwiches and wraps and
25 then breakfast, appetizers, then hot drinks.

1 Q. And below that there's a chart for Top 5 Items?

2 A. Yeah. So it looks like the most popular items on the
3 menu were gyro and gyro -- or, I'm sorry, goat meat, a
4 couple custom items and then beef steak.

5 Q. Okay. And that was -- so that's the restaurant in
6 August of 2020; is that right?

7 A. Yes, I believe so.

8 Q. When, according to MDE records, when did Empire Cuisine
9 & Market enroll in the Federal Child Nutrition Program?

10 A. It was middle of April 2020. Their first site was
11 Samaha Islamic Center, I believe, and then shortly after
12 their restaurant itself became a site.

13 Q. At that point were they a vendor or just an actual site?

14 A. They were just an actual site, so yeah.

15 Q. Okay. Did that change at some point?

16 A. It did.

17 Q. What changed?

18 A. So October of 2020 -- I guess, you know, prior to that,
19 like with Empire, for-profit restaurants could be a
20 distribution site; but October of 2020 MDE said, you know,
21 you know, no more to the for-profit restaurant sites being
22 an approved distribution site.

23 Q. Why did MDE say that in October 2020?

24 A. Yeah, I think they were -- they were concerned about the
25 number of claims coming through for those restaurants.

1 Q. There were a couple restaurants they were particularly
2 concerned about; is that right?

3 MR. SCHLEICHER: Objection. Leading.

4 THE COURT: Overruled.

5 You may answer.

6 THE WITNESS: Yeah. Again, I think Safari was
7 definitely by far the largest. I think in total there was
8 maybe about a dozen different restaurants that were
9 operating as sites.

10 BY MR. THOMPSON:

11 Q. Was Empire one of those sites of concern?

12 A. Empire was one too.

13 Q. So you said that MDE changed the rules in October 2020.
14 What -- what did they say? What was the rule change?

15 A. So basically for-profit restaurants could no longer
16 operate as a distribution site.

17 Q. So did Empire stop being involved in the Federal Child
18 Nutrition Program --

19 A. They did not.

20 Q. -- when MDE said that in October 2020?

21 A. They did not. They continued on as a vendor for other
22 sites.

23 Q. And did they start working with another group, another
24 entity?

25 A. Yes, although I want to say they -- I want to say it

1 expanded after that with this group, with the two
2 nonprofits, ThinkTechAct Foundation and Mind Foundry, which
3 is -- I see them as kind of one and the same.

4 Q. Okay. So let's turn our attention to ThinkTechAct and
5 Mind Foundry. Okay?

6 What is ThinkTechAct?

7 A. ThinkTechAct is a nonprofit that was started up by Mahad
8 Ibrahim.

9 Q. I'm going to show you what's been admitted as Government
10 Exhibit B-1 at page 4.

11 Is this the Secretary of State incorporation for
12 the ThinkTechAct Foundation?

13 A. Yes.

14 Q. And, again, who incorporated or created the ThinkTechAct
15 Foundation?

16 A. It was Mahad Ibrahim.

17 Q. And directing your attention to page 3 of Government
18 Exhibit B-1, when did he create the entity?

19 A. August 2nd of 2016.

20 Q. Okay. And I'm going to direct your attention to
21 page 15. There's an amended articles of incorporation for
22 ThinkTechAct Foundation; is that right?

23 A. Yes.

24 Q. And on page 16 there's a -- in those amended articles is
25 a board of directors listed; is that right?

1 A. Yes.

2 Q. Who is listed on the board of directors of ThinkTechAct
3 Foundation?

4 A. So Abdiaziz Farah, Edward Fellows and Khalid Adam.

5 Q. Now, ThinkTechAct Foundation -- you looked into the
6 Secretary of State filing; is that right?

7 A. Yes.

8 Q. You had mentioned that Empire Cuisine, its physical
9 location was significant to you; is that right?

10 A. Right.

11 Q. Did you do a similar look into the physical location of
12 ThinkTechAct Foundation?

13 A. I did.

14 Q. Where was ThinkTechAct Foundation located?

15 A. Life Time Works, I think. It was a working space.

16 Q. What's Life Time Work?

17 A. It's a shared working space.

18 Q. I'm going to show you Government Exhibit H-106, which is
19 in evidence, at page 10.

20 Is this a photo of ThinkTechAct Foundation?

21 A. Yes.

22 Q. In that office share space?

23 A. Right.

24 Q. Can you describe the photo?

25 A. It's pretty bare. I -- I don't know if there's even a

1 computer. Yeah, there's just not much there.

2 Q. And this is the -- this is the location; is that right?

3 A. Yes.

4 Q. And this was -- this photo was taken during the
5 execution of search warrants in January 2022; is that right?

6 A. Yes, right.

7 Q. A one-room office?

8 A. Right.

9 Q. Did you -- you had said one of your steps in the
10 investigation after you identified an entity of interest,
11 you looked at its organization date, you looked into
12 financial records, right?

13 A. Yes.

14 Q. Did you do that for the ThinkTechAct Foundation?

15 A. Yes, I did.

16 Q. I'm going to show you -- well, what did you find when
17 you looked, just generally, what did you find when you
18 looked at the bank account of ThinkTechAct Foundation?

19 A. So -- so ThinkTechAct Foundation, it -- they, as you can
20 see, they were incorporated way, you know, earlier in 2016.

21 The bank records, again, I like to go back to 2018
22 before, you know, COVID, so I can have a good comparison of,
23 you know, how it operated before COVID and then during
24 COVID.

25 And so it was very bare, and I think the account

1 opened maybe in 20 -- I don't know if it was 2018 or 2019,
2 and then there was a period of dormancy where there was
3 absolutely nothing happening in that account, and then all
4 of a sudden food program money started pouring in.

5 Q. You say "pouring in"?

6 A. Yes.

7 Q. When did that start?

8 A. It was, I want to say, maybe February of 2021.

9 Q. What do you mean by "pouring in"?

10 A. There were large deposits.

11 Q. Well, let's take a look at the account itself, okay,
12 which has been admitted in evidence as Government
13 Exhibit O-17.

14 And I'm going to direct your attention first to
15 the first page of Government Exhibit O-17. Could you
16 describe what we got here?

17 A. Yeah, so you can see the account title. It's
18 ThinkTechAct Foundation. And then you can see the account
19 holder is Mahad Ibrahim. So he's the account signer on this
20 account.

21 Q. And this is a business account; is that right?

22 A. Yes, it's a business account.

23 Q. The address on that?

24 A. Yes. 1942 Washburn Ave. I believe that was a house.

25 Q. And what was the date on which Mahad Ibrahim opened this

1 account?

2 A. This account was opened September 24th, 2018.

3 Q. And you said there was a period of dormancy; is that
4 right?

5 A. Yes.

6 Q. Let's take a look at that. And I'm directing your
7 attention to page 20 of Government Exhibit O-17.

8 And is this one of the bank statements for the
9 ThinkTechAct Foundation account at U.S. Bank?

10 A. Yes. This is for the period of January 2nd, 2019,
11 through January 31st, 2019.

12 Q. And what's the balance in the account?

13 A. The balance January 31st of 2019 was \$1,078.38.

14 Q. Was there any activity in the account that month?

15 A. There was 4 cents of interest deposited.

16 Q. Beyond that?

17 A. Beyond that, no.

18 Q. We'll just page through here. Page 24 is the statement
19 for the following month, February of 2019.

20 Again, can you describe what the ThinkTechAct
21 Foundation account statement looks like for that month?

22 A. So, yeah, so you can see, you know, down here this is --

23 Sorry, that's terrible.

24 You can see that this was the only activity in
25 that account, was another 4 cent interest deposit and that

1 was it.

2 Q. Same balance?

3 A. Right.

4 Q. Page 26 is the statement for March of 2019?

5 A. Yes.

6 Q. Minimal activity. It looks like there was a deposit
7 that month.

8 A. Yes. Yep, for 13,000. I think it was a city grant.

9 Q. And skip ahead to page 50, which I think is the
10 statement for January of 2020; is that right?

11 A. Yes.

12 Q. And what's the balance on January 2nd, 2020, in the
13 ThinkTechAct Foundation bank account?

14 A. \$197.82.

15 Q. As I skip down, here's page 54, is the February
16 statement. Was there any activity in the account in
17 February 2020?

18 A. There was not. The balance remains at \$197.82.

19 Q. And that continues basically the whole -- the whole of
20 2020; is that correct?

21 A. Yes.

22 Q. Directing your statement to -- I'm directing you to
23 page 68, which is a consolidated statement for a
24 several-month period; is that right?

25 A. Right.

1 Q. Could you describe what that -- how that works?

2 A. I think because there was no activity, they
3 consolidated, U.S. Bank did, several months together. So it
4 looks like this statement period is for July 1st, 2020,
5 through September 24th, 2020.

6 Q. And directing your attention to the bottom of this page,
7 do you see that? What's the balance?

8 A. It's still the same as the beginning of 2020. It's
9 \$197.82.

10 Q. You said that that dormancy, that dormant period,
11 continued until about February of 2021?

12 A. I believe so, yes.

13 Q. And the money started pouring in?

14 A. Yes.

15 Q. I'll show an example of that. Directing your attention
16 to page 127 of Government Exhibit O-17. Is this what you're
17 talking about?

18 A. Yes.

19 Q. What's on the screen here on page 127?

20 A. So this is a check from Partners in Nutrition to Mind
21 Foundry. And I want to say most, if not all, the checks
22 from Partners in Nutrition, they address, you know, the
23 payee as Mind Foundry. However, this is a ThinkTechAct
24 Foundation account, so that's where most of the money was
25 being deposited, was a ThinkTechAct account.

1 Q. And what is Mind Foundry? Remind us. I know we've
2 talked about that at various points in the trial.

3 A. Yeah, Mind Foundry is just a d/b/a for ThinkTechAct
4 Foundation.

5 Q. Another name under which they do business?

6 A. Right. Yes.

7 Q. "d/b/a" being doing business as?

8 A. Business as.

9 Q. So this check, \$69,000 on February 8th of 2021, correct?

10 A. Yes.

11 Q. In the memo line it says Albright.

12 A. Right.

13 Q. Do you know what Albright is?

14 A. That was a site.

15 Q. On page 128 there's another check dated February 8th of
16 2021; is that right?

17 A. That's right.

18 Q. Deposited into the ThinkTechAct account?

19 A. Yes.

20 Q. And could you describe this check?

21 A. Yeah. So this memo line says As-Sunnah, which was
22 another site that they had.

23 Q. And what's the amount that Partners in Nutrition paid to
24 Mind Foundry on February 8th for meals claims purportedly
25 served at the As-Sunnah site?

1 A. \$113,359.25.

2 Q. And I'll do one more here. Page 129 of Government
3 Exhibit O-17. What do we have here?

4 A. It's also dated February 8th. This is for -- the memo
5 line says Winfield, which is a third site, and the amount is
6 for \$32,222.53.

7 Q. And these checks look like they were all deposited on
8 the same date; is that right?

9 A. That's right.

10 Q. What date was that?

11 A. February 11th, 2021.

12 Q. Is that really the first date there had been activity in
13 this account for a long time?

14 A. Yes.

15 Q. Significant to you?

16 A. Yes.

17 Q. How so?

18 A. Well, what I would expect to see is some expenditures
19 first in the account and not just deposits. I mean, again,
20 this money was for food. So the first deposits are food
21 nutrition money into the account and not expenditures.

22 Q. Ms. Roase, did you as a forensic accountant, did you
23 look at -- during your investigation, did you examine fully
24 the ThinkTechAct Foundation bank account at U.S. Bank?

25 A. Yes.

1 Q. And did you create a chart summarizing the activity in
2 the account?

3 A. Yes, I did.

4 Q. I'm going to show you now what's been marked, but not
5 yet admitted, as Government Exhibit M-30.

6 Do you see Government Exhibit M-30?

7 A. Yes.

8 Q. Is this the chart you created?

9 A. Yes.

10 Q. And how did you go about creating it?

11 A. So basically this is a summary of what that bank account
12 entailed, which shows on the left side the sources of funds,
13 which is all the deposits into the bank account, and on the
14 right are the charts for uses of funds, which is how the
15 money was spent.

16 Q. And does this summarize voluminous data?

17 A. Yes, it does.

18 Q. In a way to make it more easily understood by the jury?

19 A. Yes.

20 MR. THOMPSON: Your Honor, I'd move to admit
21 Government Exhibit M-30.

22 THE COURT: Any objection?

23 M-30 is admitted and may be published.

24 BY MR. THOMPSON:

25 Q. Now, Ms. Roase, you're a CPA, but most of us aren't. So

1 I'm going to have you walk us through this chart slowly.

2 Okay?

3 A. Okay.

4 Q. Let's start at the top corner here. This is sort of the
5 title of the chart; is that right?

6 A. Yes. I try to summarize the name of the bank account,
7 which is ThinkTechAct Foundation, and the next line is where
8 that bank account was, which was U.S. Bank, and then the
9 checking account number.

10 And the period of review is what this chart
11 summarizes, the time period that it summarizes.

12 Q. And then on this particular chart it's September 24th of
13 2018 to January 31st of 2022; is that right?

14 A. Yes.

15 Q. And what are those dates?

16 A. So -- and I try to make a note that September 24th,
17 2018, is when this account was opened, and January 31st,
18 2022, is when it was closed. So basically it's the entire
19 period that this account was opened.

20 Q. All right. Now, we have a bunch of numbers here, and
21 numbers are scary for most of us. So let's talk about it
22 here. Okay?

23 A. Okay.

24 Q. So I'm going to kind of take this piece by piece. And
25 I'll start up here (indicating).

1 The first box says Summary from September 24th,
2 2018, to April 30th of 2019; is that right?

3 A. Yes.

4 Q. What does this depict?

5 A. So, again, I, you know, I wanted to see what happened,
6 you know, during the COVID period and then -- and before
7 COVID started. And so this depicts the type of activity
8 that this account had before COVID.

9 Q. Okay. And then there's -- after that there's a dormant
10 period; is that right?

11 A. Yes, that's right.

12 Q. And what does that summarize?

13 A. So, again, it was that -- like I think it was like \$194
14 balance that we saw. There was no interest, deposit, no
15 nothing. It was just -- there was nothing happening in that
16 account.

17 Q. From April 31st, 2019, to February 10th of 2021?

18 A. That's right.

19 Q. And then down below there's the activity in the account
20 after February 11, 2021; is that right?

21 A. That's right.

22 Q. Okay. All right. So let's start down here.

23 On the left-hand column it says Sources of Funds.
24 What is Sources of Funds? What does that mean?

25 A. So, again, these were all the deposits into this bank

1 account during that time period from February 11th, I think
2 it was, 2021, to -- until it was closed in January of '22.

3 Q. Okay. And the other columns have the same thing up
4 here, right?

5 A. Yes.

6 Q. Sources of funds for that period from September 2018 to
7 April 2019?

8 A. Yes, right.

9 Q. And describe that activity in that first year or so of
10 ThinkTechAct Foundation's creation.

11 A. Yeah, so there were a couple deposits from the City of
12 Minneapolis that totalled 72,000. I believe those were
13 grants.

14 Q. Okay. And then that's the source. That's all the money
15 that flowed into the account during that time frame; is that
16 right?

17 A. Right, that's everything.

18 Q. To the penny?

19 A. To the penny.

20 Q. And then to the right of it there's what -- a section
21 titled Uses of Funds.

22 A. Yes, so that's the outflow of the money from that
23 account.

24 Q. What do you mean by the outflow of money from the
25 account?

1 A. That's how that money was spent. The 72,000 coming in,
2 this is where it went.

3 Q. Okay. And this is back in 2018, 2019. How was the
4 \$72,000 from the City of Minneapolis spent?

5 A. So there's a separate Mind Foundry account at Bank of
6 America, separate from ThinkTechAct, and it looks like
7 that's where most of the money was transferred to.

8 Q. Okay. And then that pretty much drew that balance down
9 to \$197 or whatever we were looking at before; is that
10 right?

11 A. That's right.

12 Q. Okay. Okay. Then there's the dormant period that we
13 talked about?

14 A. Right.

15 Q. Okay. Then starting February 11th, 2021, we looked at
16 those checks.

17 A. Yes.

18 Q. There was this surge of activity in the account.

19 A. Yes.

20 Q. Correct? Could you describe what happened in the
21 ThinkTechAct Foundation account starting in February of 2011
22 going to January of 2022 -- or I'm sorry -- 2021 to January
23 of 2022?

24 A. So you can see the, I mean, the total deposits, it's
25 roughly \$22 million. And the largest by far is Partners in

1 Nutrition, which would be the payments for Mind Foundry
2 sites. Feeding Our Future, that was for Feeding Our Future
3 sites.

4 And then the Miscellaneous Other Income, that came
5 later.

6 I have 55,000, you know, from -- I categorize it
7 as Related Parties, Success Academy, because Success Academy
8 was also a site.

9 And then the rent expense (returned). That's
10 just -- that's not actually income, but it was an expense,
11 say \$5,000 in rent expense, but then part of that is
12 returned. So instead of like netting it on the, you know,
13 withdrawal side, it's just kind of -- it's here on the
14 sources side.

15 Q. So, again, this is all the money that flowed into the
16 account during this period?

17 A. Yes.

18 Q. From February 11, 2021, to January 31st of 2022; is that
19 correct?

20 A. Yes.

21 Q. So how much money went into the account in that roughly
22 10-, 11-month period?

23 A. \$22 million.

24 Q. Was that significant to you when you saw that?

25 A. Yes.

1 Q. How so?

2 A. Very much.

3 Q. Why?

4 A. Again, prior to the dormant period, it was -- there was
5 not much activity. Then, of course, there was that dormant
6 period. And then all of a sudden, again, just these large,
7 you know, checks just getting deposited into this account.

8 Q. And just taking it -- this is to the penny, correct?

9 A. It's to the penny.

10 Q. There's only five lines; is that right?

11 A. Yes.

12 Q. Is that significant to you when you looked at this
13 account?

14 A. Yes. So, yes, so I -- so I categorized these and
15 misc -- I mean, Partners in Nutrition is Partners in
16 Nutrition. Same with Feeding Our Future. Miscellaneous
17 Other Income, it's -- I think it might be two things, two or
18 three different things, which is a \$100,000, I think, grant
19 and then maybe the rest is interest, so.

20 Q. So the \$21.9 million that flowed into the account in
21 that 11-month period in 2021 and January of 2022, how much
22 of it came from Partners in Nutrition?

23 A. \$18 million.

24 Q. Was that all Federal Child Nutrition Program funds?

25 A. Yes, it was.

1 Q. For Mind Foundry sites?

2 A. Yes.

3 Q. How much money flowed into the account from Feeding Our
4 Future during that period?

5 A. \$3.7 million.

6 Q. What was that \$3.7 million purportedly for?

7 A. I think it was a mix. I'd have to double-check, but I
8 think part of it was for Dar Al-Farooq.

9 Q. Okay. But Federal Child Nutrition Program funds again?

10 A. Yes.

11 Q. So it looks like essentially all the money into the
12 account, essentially all the money, most of it --

13 A. It was essentially.

14 Q. -- was Federal Child Nutrition Program funds?

15 A. Yes.

16 Q. More than 99 percent?

17 A. Yes.

18 Q. All right. Did you look then -- you looked at the
19 sources. So a lot of money flowed into the account,
20 essentially all Federal Child Nutrition Program funds. You
21 said that was significant to you, correct?

22 A. Yes.

23 Q. Did you look at how the money was spent by the
24 ThinkTechAct Foundation and Mahad Ibrahim?

25 A. Yes.

1 Q. What were you looking for?

2 A. I was just looking for food purchases.

3 Q. Let's look at the bottom right-hand chart on the first
4 page of Government Exhibit M-30. This is titled Uses of
5 Funds.

6 A. Yes.

7 Q. Ms. Roase, what did you find when you looked at how
8 ThinkTechAct spent the \$21 million in Federal Child
9 Nutrition Program funds it received in that 11-month period?

10 A. So it largely went to Empire Cuisine & Market LLC, and I
11 categorize Empire Enterprises in there as well in that line,
12 the \$15.4 million. I would expect that to be, you know, the
13 food purchases.

14 And then -- and then I -- I guess skipping down to
15 the third line, Afrique Hospitality received 1.7 million.
16 Bushra Wholesalers received nearly \$1.4 million.

17 And then I have, you know, a separate food expense
18 category kind of down here (indicating), where that's the
19 food that came out of this account, \$66,500.

20 Q. Significant to you?

21 A. Yes.

22 Q. How so?

23 A. Well, again, I would expect to see more, you know, food,
24 you know, expenses out of the account. However, I, again, I
25 was trying to follow the money. The Empire Cuisine & Market

1 checks I think largely in the memo line said that it was for
2 food. So, I mean, I just kept following the trail until I
3 found food.

4 Q. And before we get to those uses, I want to go back to
5 the sources quick, okay, and, again, this lower left,
6 \$18 million in Partners in Nutrition.

7 Did you investigate the nature of the claims that
8 led to Partners in Nutrition paying \$18 million to
9 ThinkTechAct?

10 A. Yes.

11 Q. Okay. And I want to show you some exhibits. We looked
12 at a few of them before. I'm going to direct your attention
13 back to Government Exhibit O-17.

14 All right. I'm back on Government Exhibit O-17.
15 And this is the ThinkTechAct bank account; is that right?

16 A. That's right.

17 Q. At U.S. Bank?

18 A. Yes.

19 Q. And specifically I'm directing your attention to
20 page 141. And is this another example of one of the
21 Partners in Nutrition checks to Mind Foundry?

22 A. Yes. The ones we saw earlier were dated February 8th, I
23 believe. So this is the following month. And this one --
24 this check is for February claims for As-Sunnah.

25 Q. So this is about a month after the sort of flood of

1 money started into this account?

2 A. Yes.

3 Q. What's the amount of this check from Partners in
4 Nutrition?

5 A. This is \$317,254.

6 Q. And page 142, another check from Partners in Nutrition?

7 A. Yes.

8 Q. March 9th, 2021?

9 A. Yes.

10 Q. How much is this check?

11 A. This one is for \$56,623.

12 Q. Page 143, another check?

13 A. Yes.

14 Q. Also dated March 9th of 2021?

15 A. Yes.

16 Q. How much is this check from Partners in Nutrition to
17 Mind Foundry?

18 A. This is \$106,122.58 for Clifton.

19 Q. What's Clifton?

20 A. Clifton was a site, a Mind Foundry site.

21 Q. Page 144, another check dated March 9th of 2021?

22 A. Yes. And this one appears to also be for Clifton. The
23 prior one was for January. This one is for February claims.
24 This one is for \$96,259.10.

25 Q. And page 145, another check also dated March 9th, 2021?

1 A. Yes. \$67,947.60 for Albright.

2 Q. Skip ahead to page 213. The checks get bigger into this
3 account; is that right?

4 A. They do get bigger.

5 Q. And page 213 of Government Exhibit O-17 is a check from
6 Partners in Nutrition to Mind Foundry on June 2nd of 2021?

7 A. Yes.

8 Q. Could you describe this check?

9 A. Yeah. This one is for \$250,759, and it says it's for
10 Plymouth, March claims.

11 Q. What's Plymouth?

12 A. Plymouth -- this is Plymouth. It was a site.

13 Q. Page 214 of Government Exhibit O-17, another check?

14 A. Yes.

15 Q. Also June 2nd, 2021?

16 A. Yes.

17 Q. How much did Partners in Nutrition pay Mind Foundry in
18 this check?

19 A. \$242,670, also for Plymouth.

20 Q. The Plymouth site?

21 A. Yes.

22 Q. Page 215, smaller check, June 2nd, 2021?

23 A. Yes. \$12,537.95, and it says it's a March adjustment
24 for Winfield.

25 Q. What does an adjustment mean?

1 A. So they -- they originally submitted claims, got
2 reimbursed for that, and then later they resubmitted an
3 adjustment to increase the claims, and that's what this
4 adjustment is for.

5 Q. Additional Federal Child Nutrition Program money?

6 A. Yes.

7 Q. 216 is another check, June 2nd?

8 A. Yes. It's for \$18,806.93.

9 Q. And you get the idea. All the checks are basically the
10 same?

11 A. Yes.

12 Q. Okay. We've talked earlier in the trial, and I know
13 you've been here, that these reimbursements -- well, these
14 are from Partners in Nutrition, correct?

15 A. Yes.

16 Q. And that sites that are sponsored by Partners in
17 Nutrition would submit claims; is that right?

18 A. Right.

19 Q. And invoices?

20 A. Yes.

21 Q. Did you look at the invoices that were submitted by
22 ThinkTechAct and Mind Foundry that resulted in these
23 payments?

24 A. I did.

25 Q. I want to show you a couple examples. Okay? First I

1 want to show you Government Exhibit D-16, which I believe is
2 in evidence.

3 All right. I'm showing you now Government
4 Exhibit D-16. Do you see that?

5 A. Yes.

6 Q. And it's a series of emails; is that right?

7 A. Yes.

8 Q. Who is participating in this email chain here?

9 A. So it looks like -- it was originally sent by Abdi Nur
10 to Mahad Ibrahim and Abdiaziz Farah on March 31st, 2021, and
11 then it was forwarded to them again April 4th.

12 Q. Okay. And what's the subject line?

13 A. It's CACFP.

14 Q. What's the CACFP?

15 A. It's the Child and Adult Care Food Program.

16 Q. One of the two Federal Child Nutrition Program funds
17 that are at issue here?

18 A. Yes.

19 Q. And this email appears to contain a series of links; is
20 that right?

21 A. Yes.

22 Q. What kind of links?

23 A. They are links to the invoices.

24 Q. Google Drive links?

25 A. Google Drive links, right.

1 Q. Sent by Abdimajid Nur to Mahad Ibrahim and Abdiaziz
2 Farah?

3 A. Yes.

4 Q. And it goes on for several pages. Do you recognize the
5 names listed on these links?

6 A. Yes. They were all sites under Mind Foundry.

7 Q. Page 2. Page 3 of this exhibit as well?

8 A. Yes.

9 Q. Attendance and invoices, correct?

10 A. Right, yep.

11 Q. And then I'm directing your attention to page 5.
12 There's an invoice; is that right?

13 A. Yes.

14 Q. And what invoice does Abdimajid Nur send to Mahad
15 Ibrahim and Abdiaziz Farah in this exhibit?

16 A. It's a Mind Foundry invoice for Kara Lomen at Partners
17 in Quality Care, and it's for CACFP at-risk/after-school for
18 March of 2021.

19 Q. So this is an invoice from Mind Foundry to Partners in
20 Nutrition, right?

21 A. Yes.

22 Q. Asking them for money?

23 A. Right.

24 Q. And there's a breakdown of the charges here on this
25 invoice at the bottom of page 5; is that right?

1 A. Right.

2 Q. It starts at the bottom of page 5 anyway.

3 A. Yes.

4 Q. Could you describe what kind of charges are contained on
5 this invoice?

6 A. So the Description is all the sites that they are
7 claiming reimbursement for. And the Quantity column would
8 be the number of meals for that site. Unit Price is I think
9 what they, you know, what they have agreed to with the
10 sponsor, in this case Partners in Nutrition, yeah. And then
11 the total price for those for each site.

12 Q. And this invoice continues on page 6 of Government
13 Exhibit D-16; is that right?

14 A. Yes.

15 Q. What's the total amount on the invoice that Abdimajid
16 Nur sent to Mahad Ibrahim and Abdiaziz Farah on April 4th of
17 2021?

18 A. The total is \$2,410,155 for March claims.

19 Q. During your investigation, did you and the team obtain
20 copies of the meal counts purporting to document the kids
21 that were served in March of 2021?

22 A. Yes.

23 Q. Those have been admitted as Government Exhibit F-1i; is
24 that right?

25 A. Yes.

1 Q. Again, I know we've looked at these, and we've looked at
2 these for a long time earlier in the trial, but just to
3 remind us here, what are we looking at?

4 A. So this is a meal count form that's typical to, you
5 know, claim the meals that were served at that site.

6 So this shows that the site is for Cedar Run in
7 Owatonna. And the number of meals prepared is 1,125 every
8 day for Monday through Saturday. And the meals served, it's
9 the second line here, that's -- is the same.

10 Q. And who signed as the site supervisor on this?

11 A. It's Abdimajid.

12 Q. And as I page through here, there's a -- this is a stack
13 of all the meal counts for March of 2021; is that right?

14 A. Yes.

15 Q. And what do we see when -- I'll just stop here at
16 page 7. What do you notice when you look at these meal
17 counts?

18 A. They're all the same.

19 Q. How would you describe the numbers that are claimed?

20 A. Large.

21 Q. That's what resulted in the \$2.4 million invoice for
22 this month?

23 A. Yes.

24 Q. And every page, similarly large numbers; is that
25 correct?

1 A. Yes.

2 Q. Lots of sites in Owatonna?

3 A. Right.

4 Q. All right. I'm going to show you now what's been
5 admitted as Government Exhibit D-27.

6 Is this another email containing an invoice to
7 Partners in Nutrition?

8 A. Yes.

9 Q. And who submitted this invoice?

10 A. It is from Abdi Nur to Kara Lomen at Partners in
11 Nutrition, and Abdiaziz Farah is copied on it.

12 Q. Subject line CACFP attendance and invoice?

13 A. Yes.

14 Q. May 31st of 2021?

15 A. Yes.

16 Q. And, again, we see a series of links; is that right?

17 A. Yes.

18 Q. Google Drive links?

19 A. Right.

20 Q. And on page 3, this is the invoice that Abdimajid Nur
21 submitted to Partners in Nutrition on May 31st?

22 A. Yes.

23 Q. Again, from Mind Foundry Learning Foundation?

24 A. Yes.

25 Q. What's the project name?

1 A. The project is CACFP at-risk/after-school, April 2021.

2 Q. And how would you describe the charges on this invoice
3 that were submitted to Partners in Nutrition?

4 A. This is similar to the last one we saw, which I think
5 was for March. So this is the next month. And it's
6 similarly large in number of meals provided, as well as the
7 number of sites. And the total is also large,
8 \$2,725,188.30.

9 Q. And directing your attention now to Government
10 Exhibit F-1j, are these the meal counts for that month of
11 April 2021?

12 A. Yes.

13 Q. And, again, what's the nature of the meal counts that
14 were justifying that \$2.7 million invoice?

15 A. I mean, they're large and they're consistent,
16 consistently the same.

17 Q. And, again, whose name is listed on the first ones here?

18 A. Abdimajid.

19 Q. And here are some more at Government Exhibit -- or
20 page 56 of this exhibit, there's claims for Circle Pines
21 site; is that right?

22 A. Yes.

23 Q. How many kids a day?

24 A. 2,506.

25 Q. A lot of kids?

1 A. Yes.

2 Q. Page 60, same thing?

3 A. Yes.

4 Q. Again, whose name is listed on these meal counts?

5 A. Abdimajid.

6 Q. And who emailed the invoice to Partners in Nutrition?

7 A. It was Abdimajid Nur.

8 Q. All right. So we talked about the Partners in Nutrition
9 checks. Looking -- turning back to the summary chart,
10 Government Exhibit M-30, in addition to the \$18 million that
11 ThinkTechAct Foundation received from Partners in Nutrition
12 from February 2021 to January 2022, your chart indicates
13 that it also received \$3.7 million from Feeding Our Future;
14 is that right?

15 A. Yes.

16 Q. Did you investigate the nature of those reimbursements
17 or those checks?

18 A. Yes, I did.

19 Q. I'm going to show you now what's been marked as
20 Government Exhibit D-35 -- what's been admitted as
21 Government Exhibit D-35.

22 Actually, before I do that, let's look at the
23 checks themselves.

24 I'm directing your attention now to page 137 of
25 Government Exhibit O-17. Is this -- we're back in the

1 ThinkTechAct Foundation bank account?

2 A. Yes.

3 Q. This is one of those checks from Feeding Our Future; is
4 that right?

5 A. Yes.

6 Q. What's the date on this check?

7 A. It's February 22nd, 2021.

8 Q. And what's the amount on the check?

9 A. It's \$18,117.69.

10 Q. What's it for?

11 A. It says it's for Arlington Jan.

12 Q. Is that another of the sites?

13 A. That is a site.

14 Q. Again, this is -- the first checks I think on the
15 account were February 8th of 2021; is that right?

16 A. That's right.

17 Q. From PIN, Partners in Nutrition?

18 A. Yes.

19 Q. How much later was this check deposited into the
20 ThinkTechAct Foundation?

21 A. It's later in the same month.

22 Q. And then page 138, another check from Feeding Our
23 Future?

24 A. Yes.

25 Q. What's the amount on this check?

1 A. It's \$20,204.25.

2 Q. What's the memo line read?

3 A. It's for Huntington Jan.

4 Q. Another site?

5 A. It is.

6 Q. Page 139 of Government Exhibit O-17. Yet another check?

7 A. Yes.

8 Q. From Feeding Our Future?

9 A. From Feeding Our Future.

10 Q. Same date, February 22nd, 2021?

11 A. Yes.

12 Q. What's the amount, and what's it for?

13 A. It's \$22,734.57 for Sarazin Jan.

14 Q. You talked about how the Partners in Nutrition checks

15 got bigger over time, the checks --

16 A. Yes.

17 Q. -- to ThinkTechAct Foundation. Was there a similar

18 pattern with respect to the checks from Feeding Our Future

19 to ThinkTechAct?

20 A. Yes.

21 Q. I direct your attention to page 189 of Government

22 Exhibit O-17.

23 Is this another check from Feeding Our Future to

24 the ThinkTechAct Foundation?

25 A. Yes, it is.

1 Q. What's the date on this check?

2 A. It is May 4th, 2021.

3 Q. A couple -- couple three months later?

4 A. Yes.

5 Q. What's the amount of the check from Feeding Our Future
6 to ThinkTechAct Foundation?

7 A. It's \$463,078.

8 Q. And page 237, there's another check from Feeding Our
9 Future to ThinkTechAct Foundation?

10 A. Yes.

11 Q. What's the date on this check?

12 A. It's June 17th, 2021, for \$478,016.

13 Q. And page 260, another check from ThinkTechAct -- or from
14 Feeding Our Future to ThinkTechAct Foundation?

15 A. Yes.

16 Q. January -- or June 17th?

17 A. Yes.

18 Q. What's the amount?

19 A. It's for \$478,016.

20 Q. Ms. Roase, during your investigation, did you look into
21 the claims that were submitted to Feeding Our Future to
22 result in those payments to ThinkTechAct Foundation?

23 A. Yes, I did.

24 Q. Now we'll go to Government Exhibit D-35.

25 Is this an email containing some of those claims?

1 A. Yes, it is.

2 Q. And could you describe who is sending this email and
3 when?

4 A. So it's from Abdimajid Nur to Mukhtar Shariff's email
5 and copied on it is Mahad Ibrahim. And the subject line is
6 Dar Al-Farooq updated meal counts and invoice.

7 Q. And what's the date on this email?

8 A. It's September 15, 2021.

9 Q. All defendants in this case?

10 A. Yes.

11 Q. Page 2 of Government Exhibit D-35 is the -- the invoice
12 from ThinkTechAct Foundation to Feeding Our Future; is that
13 right?

14 A. Yes.

15 Q. What's the nature of the invoice?

16 A. So it's a, yeah, so it's -- it says for the summer
17 meals. And the description is Dar Al-Farooq for billing
18 101,780 meals at a rate of \$5.92.

19 Q. And what's the amount that ThinkTechAct is claiming it's
20 entitled to from Feeding Our Future on this invoice?

21 A. \$602,537.60.

22 Q. All for the Dar Al-Farooq site?

23 A. Yes.

24 Q. Directing your attention to page 4, were there meal
25 counts included on this email?

1 A. Yes.

2 Q. In support of those claims?

3 A. Yes.

4 Q. Could you describe the meal counts for this week in
5 August of 2021?

6 A. So it looks like 3,875 meals were prepared every day and
7 all of it was served to children every day.

8 Q. What meals are checked here?

9 A. Snack and supper.

10 Q. What name appears to appear on the bottom after
11 signature of site supervisor?

12 A. It says Mukhtar.

13 Q. On page 6 there is a document that states Summer Food
14 Service Program site delivery receipt?

15 A. Yes.

16 Q. That was included along with that \$600,000 invoice to
17 Feeding Our Future; is that right?

18 A. Yes.

19 Q. Can you describe this document?

20 A. So it shows on the left side the number of meals that
21 were produced, which is 3500 breakfasts, 3500 lunches. And
22 then on the right side is the number of meals received,
23 which would be at that site, and it shows the same number.

24 Q. What name appears after received by site supervisor
25 staff?

1 A. It says Mukhtar.

2 Q. I'm showing you now Government Exhibit C-346.

3 Is this another email containing invoices to
4 Feeding Our Future?

5 A. Yes.

6 Q. Could you describe the email?

7 A. So this one is from Mukhtar Shariff to
8 claims@feedingourfuture, and blind copied is Abdimajid Nur's
9 email. And the subject is claims and invoice
10 September 2021.

11 Q. There's an attachment here?

12 A. There's a couple, it looks like.

13 Q. Page 2 of this exhibit contains more meal counts for the
14 Dar Al-Farooq site; is that right?

15 A. Yes.

16 Q. How many kids are claimed on these days?

17 A. It's 3500, and this time it's for breakfast and lunch.

18 MR. MOHRING: Objection. Misstates the evidence,
19 Your Honor. How many kids?

20 THE WITNESS: Oh, I'm sorry. Well --

21 THE COURT: I'll sustain it. You may rephrase.

22 BY MR. THOMPSON:

23 Q. Number of meals received/prepared?

24 A. It's 3500.

25 Q. Number of meals served to children?

1 A. Yeah, 3500.

2 Q. And on page 3 there's another site delivery receipt?

3 A. Yes.

4 Q. Number of meals received, how many breakfasts are listed
5 here?

6 A. 3500.

7 Q. And how many lunches?

8 A. Also 3500.

9 Q. What's the name listed as site supervisor/staff?

10 A. It appears to be Mukhtar.

11 Q. There's more meal counts here on pages 4, 5 and 6; is
12 that correct?

13 A. Yes.

14 Q. Now, I'm going to direct your attention to page 144 of
15 this exhibit. Is this the invoice that went along with
16 those?

17 A. Yes.

18 Q. And what's the nature of the invoice here?

19 A. So this is for -- it's billing Feeding Our Future for
20 the Dar Al-Farooq site. And it's for 92,400 meals at a unit
21 price of \$4.45 for a total of \$411,180.

22 Q. And on the previous page 143 there's a second invoice
23 listing for more money; is that right?

24 A. Yes.

25 Q. Could you describe that?

1 A. I believe this might be the second version, because now
2 Waseca and Medford are added.

3 Q. And what's the total amount of -- being claimed by
4 ThinkTechAct to Feeding Our Future in this email?

5 A. It's \$489,468.85.

6 Q. There's a bunch of pages in the middle and that
7 contains -- there's a roster included in this email?

8 A. Right, yes.

9 Q. One of the rosters that we discussed yesterday?

10 A. Yes.

11 Q. Okay. Back to M-30, there's 21-plus million dollars
12 that flowed into ThinkTechAct related to this case; is that
13 right?

14 A. Yes.

15 Q. Or during this 11-month period?

16 A. Right.

17 Q. Altogether in the investigation, roughly how many
18 sites -- or how many sites were there connected with this
19 group of defendants?

20 A. In total, I determined there were 50 sites.

21 Q. And Government Exhibit C-0 contains a list of all those
22 sites; is that right?

23 A. Yes, this is all 50 sites.

24 Q. Along with their addresses?

25 A. Right.

1 Q. And their sponsor?

2 A. Yes. It's mainly PIN, which is Partners in Nutrition,
3 and there's a few FOF, which is Feeding Our Future in there.

4 Q. And how did you determine that these sites were related
5 to this group of individuals?

6 A. Basically I followed the money.

7 Q. I want to show you a couple more charts here that are
8 not yet in evidence. First, Government Exhibit N-4. Do you
9 recognize Government Exhibit N-4?

10 A. Yes.

11 Q. What is it?

12 A. So I put this together based on the CLiCS data, and it
13 shows the total number of meals claimed for each site and
14 also how much was claimed by month.

15 Q. Okay. For each of the 50 sites?

16 A. Yes.

17 Q. And does this chart summarize voluminous CLiCS MDE
18 claims data?

19 A. Yes, it does.

20 MR. THOMPSON: Your Honor, I'd move to admit
21 Government Exhibit N-4.

22 THE COURT: Any objection?

23 N-4 is admitted and may be published.

24 BY MR. THOMPSON:

25 Q. All right. Ms. Roase, at the top it says Sum of Total

1 Meals Claimed. What does that mean?

2 A. So this is from the CLiCS data again. So that's -- so I
3 use the word "claimed" because that's what went through
4 their system.

5 Q. And on the left there's a list of all the sites?

6 A. Yes, this is 50 sites.

7 Q. And then along the top there's months and dates; is that
8 right? Can you describe what that means and what that shows
9 here?

10 A. Yeah. So this is the -- the entire timeline of when
11 meals were claimed. So, again, it was started in April of
12 2020, and there were claims into January -- or I'm sorry --
13 February of 2022.

14 Q. It looks like -- how would you describe the number of
15 meals claimed or reimbursements claimed for meals served in
16 2020 as compared to 2021?

17 A. So it started off gradual, smaller numbers in 2020, and
18 it just kept growing in number of meals claimed.

19 Q. And was there a certain point where the number of meals
20 claimed and the number of sites in the program increased
21 significantly?

22 A. Yes. January 2021 seems to be when the number of sites
23 increased significantly.

24 Q. And on the far right here you have Grand Total; is that
25 right?

1 A. Yes.

2 Q. What's shown here? These are meals by month by site, is
3 that right, along the way?

4 A. Yes, right.

5 Q. What's on the far right?

6 A. The far right is the grand total number of meals claimed
7 for that site for the entire period.

8 Q. And so site by site all the way down?

9 A. Yes.

10 Q. Like some have more. 1.9 million meals at this site
11 near the bottom; is that right?

12 A. Yeah. That one's Dar Al-Farooq, 1.9 million meals.

13 Q. Between January and November of 2021?

14 A. Yeah. So for -- it's an 11-month period, yeah.

15 Q. 1.9 million meals?

16 A. Yes.

17 Q. And what's the total number of meals for which the
18 defendants claimed reimbursements --

19 A. So --

20 Q. -- from April 2020 to December of 2021.

21 A. Well, it goes into February of '22 a little bit as well,
22 but it's 18,835,517 meals.

23 Q. A lot of meals.

24 A. Yes.

25 MR. SCHLEICHER: Objection, Your Honor. Leading

1 and argumentative.

2 THE COURT: Sustained. It will be disregarded.

3 BY MR. THOMPSON:

4 Q. Did you also -- this is 18 million meals.

5 Did you also do a chart summarizing the amount of
6 money that the defendants claimed to be entitled to for
7 serving these 18 million meals?

8 A. Yes, I did.

9 Q. And is that what's been marked, but not yet admitted, as
10 Government Exhibit N-5?

11 A. Yes.

12 Q. And is this chart also based on the CLiCS data?

13 A. Yes, it is.

14 Q. Does it summarize voluminous data?

15 A. Yes, it does.

16 MR. THOMPSON: Your Honor, I'd move to admit
17 Government Exhibit N-5.

18 THE COURT: Any objection?

19 N-5 is admitted and may be published.

20 BY MR. THOMPSON:

21 Q. We'll start at the top here, Ms. Roase. What is the
22 title of this chart?

23 A. So this is Sum of Total Dollar Amounts Claimed. So,
24 again, this is what was claimed and entered into the CLiCS
25 system.

1 Q. There's a lot of numbers here. Numbers are scary.

2 Let's take it one at a time.

3 What's on the far left here? What's this list?

4 A. So, again, this -- this mirrors Exhibit N-4, which was
5 the number of meals for the 50 sites. This is also showing
6 the same 50 sites.

7 Q. And for each site, what does it show here month by month
8 in 2020 and 2021?

9 A. So, again, this does mirror the number of meals claimed.
10 So this is just the dollar amounts associated with those
11 meals claimed.

12 Q. The amount to which the defendants claim they were
13 entitled?

14 A. Yes.

15 Q. In Federal Child Nutrition Program funds?

16 A. Right.

17 Q. And the sites range in amount of claims; is that right?

18 A. Yes, it does.

19 Q. Can you give us a sense of the range from the smallest
20 to the largest sites?

21 A. It looks like the smallest would probably be Success
22 Academy at \$17,662 and the largest is probably Dar Al-Farooq
23 down at the bottom, \$4,919,000.

24 Q. For that 11-month period?

25 A. Yes.

1 Q. What's the total amount of Federal Child Nutrition
2 Program funds that the defendants claim to be entitled to
3 for serving meals during COVID?

4 A. So directly related to the 18 million meals claimed, the
5 total dollar amount associated with that is \$49,151,743.16.

6 Q. And of that, approximately how much was paid out?

7 A. What was paid out was 46 million. So there were --
8 there were additional claims towards the end there that were
9 not paid out.

10 Q. But \$46 million was paid out?

11 A. It was paid out by MDE to the sponsor, yes.

12 Q. Okay. And I know the sponsors get to keep a cut of
13 that; is that right?

14 A. Yes.

15 Q. How much did the sponsors keep and how much was passed
16 on to the defendants?

17 A. So the sponsors, they would usually keep 10 to
18 15 percent; and then the rest of it would go to the sites.

19 Q. And so roughly how much went -- was passed along from
20 the sponsors?

21 A. 42 million.

22 Q. \$42 million in Federal Child Nutrition Program funds?

23 A. Yes, yes.

24 THE COURT: Mr. Thompson, let's take a morning
25 break, and we'll come back at 10:50.

1 10:50, everyone.

2 All rise for the jury.

3 **IN OPEN COURT**

4 **(JURY NOT PRESENT)**

5 THE COURT: All right. We're in recess. 10:50,
6 everyone.

7 (Recess taken at 10:34 a.m. till 10:51 a.m.)

8

9 **IN OPEN COURT**

10 **(JURY PRESENT)**

11 THE COURT: You may all be seated.

12 Counsel, you may continue.

13 MR. THOMPSON: Thank you, Your Honor.

14 BY MR. THOMPSON:

15 Q. Ms. Roase, when we left off before the break, we were
16 talking about Government Exhibit N-5; is that right?

17 A. Yes.

18 Q. And that's a chart summarizing all the claims the
19 defendants submitted for Federal Child Nutrition Program
20 reimbursements for the 50 sites?

21 A. Yes, that's right.

22 Q. And the total amount of Federal Child Nutrition Program
23 funds to which they claimed to be entitled was \$49 million;
24 is that right?

25 A. That's right.

1 Q. I'm going to go back to Government Exhibit M-30, which
2 is that analysis, that summary of the ThinkTechAct bank
3 account. Okay?

4 A. Okay.

5 Q. You said that the -- about \$43 million of those funds
6 flowed down to the defendants' entities; is that right?

7 A. Yeah, it was about 42 million.

8 Q. Okay. And of that, it looks like roughly half flowed
9 into the ThinkTechAct bank account; is that right?

10 A. That's right.

11 Q. \$21 million and change?

12 A. Yes.

13 Q. Now, I want to talk to you about the -- that was the
14 sources. We've talked about the funds into the ThinkTechAct
15 account, nearly \$22 million in an 11-month period.

16 I want to talk about the uses of the funds. Okay?

17 A. Okay.

18 Q. And that's the other side of this chart in Government
19 Exhibit M-30; is that right?

20 A. That's right.

21 Q. Now, again, most of us aren't familiar with these types
22 of charts. Sometimes you call them a sources and uses
23 analysis; is that right?

24 A. Right.

25 Q. What's the sources and uses analysis?

1 A. Basically, again, it's just like how it sounds. It's
2 the money coming in and then how that money is spent.

3 Q. So we looked at all the money that flowed into the
4 account, right?

5 A. Yes.

6 Q. Now I want to talk about how the money was spent from
7 the ThinkTechAct account. And that's the Uses of Funds
8 here; is that right?

9 A. That's right.

10 Q. Okay. So the \$21.9 million flowed into the account, and
11 \$21.9 million went out?

12 A. Yes.

13 Q. In that 11-month period?

14 A. Yes.

15 Q. Can we talk about the largest uses of funds from the
16 ThinkTechAct account?

17 A. Yes.

18 Q. What's the number 1 line here?

19 A. The number 1 line is payments to Empire Cuisine & Market
20 and Empire Enterprises, which is 15.4 million.

21 Q. So that's roughly 75 percent of the money?

22 A. That's right.

23 Q. And, again, what's Empire Cuisine & Market? That's the
24 entity we looked at before?

25 A. That's right.

1 Q. And what's Empire Enterprises LLC?

2 A. That is another entity that was created by Abdiaziz
3 Farah, and at one point Abdimajid Nur was also added as an
4 account signer.

5 Q. So the bulk of the money flowed through ThinkTechAct to
6 Empire Cuisine & Market and its related company Empire
7 Enterprises; is that right?

8 A. That's right.

9 Q. And we're going to look at that in a second; but before
10 I do, I want to look at some of the other uses of the
11 proceeds. Okay?

12 A. Okay.

13 Q. What's the second line, the second largest use of funds
14 from the ThinkTechAct account?

15 A. The 1.8 million category as Legal Order, Bank Account
16 Seizures.

17 Q. What is that?

18 A. So January 20th, 2022, when we went over with the search
19 warrants, we also seized accounts, bank accounts, and so
20 that's what that is.

21 Q. Could you describe what it means to "seize a bank
22 account"?

23 A. So we traced the money purportedly for, you know,
24 supposed to be for food expense -- or I'm sorry -- the
25 Federal Child Nutrition Program, and we could see that it

1 was not being used towards that. So then -- so then we were
2 able to seize what was remaining in the account.

3 Q. Pursuant to a legal order?

4 A. Pursuant to a legal order, right.

5 Q. A seizure warrant?

6 A. Yes, a seizure warrant, right.

7 Q. And how do you -- when you get a seizure warrant, what
8 happens? What do you do with it?

9 A. It is served by an agent to a bank.

10 Q. And what happens after you serve a seizure warrant on a
11 bank?

12 A. Then it gets transferred out of the account.

13 Q. To who?

14 A. To I believe the FBI or U.S. Marshals. I don't know.
15 It's the government.

16 Q. Okay. It's seized by the government?

17 A. Yes, right.

18 Q. All right. So that's the second largest use of these
19 Federal Child Nutrition Program funds in the ThinkTechAct
20 account; is that right?

21 A. Yes, yes.

22 Q. What's the third item on the uses of these Federal Child
23 Nutrition Program funds?

24 A. The third item is Afrique Hospitality Group for
25 \$1.7 million.

1 Q. What is Afrique Hospitality Group?

2 A. That is an entity that is owned by Mukhtar Shariff, and
3 Mahad Ibrahim was also an account signer.

4 Q. Mahad Ibrahim of ThinkTechAct?

5 A. Of ThinkTechAct, yes.

6 Q. The fourth line item is Bushra Wholesalers LLC?

7 A. Yes.

8 Q. How much of these Federal Child Nutrition Program funds
9 went from the ThinkTechAct account to Bushra Wholesalers?

10 A. Nearly \$1.4 million.

11 Q. And what is Bushra Wholesalers?

12 A. Bushra Wholesalers is an entity that belongs to Said
13 Farah and Abdiwahab Aftin.

14 Q. Okay. Now, there's some other entities on here as well;
15 is that right?

16 A. Yes.

17 Q. And we'll go through a lot of them later here; but
18 before I do, I want to -- I think I want to start with the
19 highest number here. Okay?

20 A. Okay.

21 Q. So approximately 75 percent of these Federal Child
22 Nutrition Program funds flowed through the ThinkTechAct
23 account to Empire Cuisine & Market or Empire Enterprises; is
24 that right?

25 A. Yes.

1 Q. In the investigation, did you trace the money as it
2 flowed from ThinkTechAct Foundation to Empire Cuisine &
3 Market?

4 A. I did.

5 Q. How did you go about doing that?

6 A. I subpoenaed the bank records for Empire Cuisine &
7 Market and Empire Enterprises. And so I found that Empire
8 Cuisine had actually three separate bank accounts.

9 Q. And before we get to that, I want to show you some
10 examples of these payments.

11 Well, first, you tell me, the payments from
12 ThinkTechAct to Empire Cuisine & Market, they were by check
13 largely?

14 A. Yes.

15 Q. And what was the nature of the checks?

16 A. The memo line would say that it was for food purchases,
17 like CACFP food.

18 Q. Let's look at some examples. I'm going to start at
19 page 313 of Government Exhibit O-17.

20 Again, this is the ThinkTechAct bank account; is
21 that right?

22 A. That's right.

23 Q. And there's a check here dated May 26th of 2021; is that
24 right?

25 A. Yes.

1 Q. And who is the check from, and who is it to?

2 A. It's from ThinkTechAct Foundation to Empire Cuisine &
3 Market for \$100,000.

4 Q. And what's the memo line indicate the use, the purpose
5 of this check?

6 A. It says it is CACFP food.

7 Q. The next page, 314, there's another check from
8 ThinkTechAct Foundation to Empire Cuisine & Market; is that
9 right?

10 A. Yes.

11 Q. June 8th of 2021?

12 A. Yes.

13 Q. How much does ThinkTechAct Foundation pay to Empire
14 Cuisine & Market on June 8th of 2021?

15 A. It is a \$197,925.

16 Q. What does the memo line indicate on this check?

17 A. It says CACFP food.

18 Q. Page 331, another check to Empire Cuisine & Market?

19 A. Yes.

20 Q. What's the amount of this check?

21 A. \$100,000.

22 Q. For?

23 A. CACFP food.

24 Q. Page 339 of this bank account?

25 A. It's another check to Empire Cuisine & Market for

1 \$689,218.44, also for CACFP food.

2 Q. From ThinkTechAct Foundation?

3 A. Yes.

4 Q. And, again, whose company is ThinkTechAct Foundation?

5 A. It is Mahad Ibrahim, and Abdiaziz Farah was added later
6 on -- to the board of directors.

7 Q. Okay. And how much did they -- and then who -- Empire
8 Cuisine & Market is receiving the \$689,000; is that right?

9 A. Yes.

10 Q. And whose company is that?

11 A. That is Abdiaziz Farah and Mohamed Ismail.

12 Q. And one more on page 340, the next page of Government
13 Exhibit O-17. Another check from ThinkTechAct Foundation to
14 Empire Cuisine & Market?

15 A. Yes.

16 Q. June 16th of 2021?

17 A. Yes.

18 Q. What's the amount of this check?

19 A. \$371,879.75 for CACFP food.

20 Q. You said you subpoenaed the bank records of
21 ThinkTechAct -- or of Empire Cuisine & Market?

22 A. Yes.

23 Q. And why did you do that?

24 A. Because I wanted to follow the money, because, I mean,
25 these ThinkTechAct Foundation checks, they say that it's for

1 food purchases, so I wanted to see the food purchases.

2 Q. And Empire Cuisine & Market, do they have multiple bank
3 accounts?

4 A. They did.

5 Q. Do you recall where those accounts were?

6 A. Yeah. They had one at U.S. Bank, one at Old National
7 Bank and one at JPMorgan Chase.

8 Q. And those have been admitted as Government Exhibits O-7,
9 O-8 and O-9; is that right?

10 A. Yes.

11 Q. Before we turn to those accounts, did you create a
12 summary chart of similar sources and uses analysis of the
13 Empire Cuisine & Market bank accounts?

14 A. For Empire?

15 Q. Yes.

16 A. Yeah, I did.

17 Q. Okay. I'm going to show you now what's been marked, but
18 not admitted, as Government Exhibit M-13a.

19 What is this, Ms. Roase?

20 A. So this is -- it's a summary chart that's similar to the
21 ThinkTechAct one; however, this one is combined --
22 combined -- a combination of the three Empire Cuisine &
23 Market accounts.

24 Q. And does this chart summarize all the money into and out
25 of those three Empire Cuisine & Market bank accounts?

1 A. Yes. This is actually for the entire period from
2 opening to closing.

3 Q. And what are the dates of the opening the account and
4 the closing?

5 A. So the very first account that was opened was May 12th,
6 2020, and the last one was closed April 21st, 2022.

7 MR. THOMPSON: Your Honor, I'd move to admit
8 Government Exhibit M-13a.

9 THE COURT: Any objection?

10 M-13a is admitted.

11 MR. THOMPSON: Thank you.

12 BY MR. THOMPSON:

13 Q. Again, Ms. Roase, since these charts are unfamiliar and
14 contain numbers, let's walk through them step by step.
15 Okay?

16 A. Okay.

17 Q. First off, in the upper left-hand corner, there's a
18 title of the account and some information about what this
19 summary chart shows; is that right?

20 A. Yes.

21 Q. Could you explain that for us?

22 A. So unlike the ThinkTechAct account, which showed, you
23 know, the account number, this is actually combined of the
24 three -- excuse me. It's a combination of the three Empire
25 Cuisine & Market bank accounts, kind of, you know, just

1 summarized for ease of review, basically.

2 Q. And then the combined period of review, again, is from
3 the opening of the first account on May 12th of 2020 through
4 the closing of the last account?

5 A. That's right.

6 Q. On April 21st of 2022?

7 A. That's right.

8 Q. So just under a two-year period?

9 A. Yes.

10 Q. Now, I want to start -- there's, again, two columns,
11 Sources of Funds and Uses of Funds; is that right?

12 A. Yes.

13 Q. We were talking about the checks from ThinkTechAct
14 Foundation to Empire. And those would be considered sources
15 of funds; is that right?

16 A. Yes.

17 Q. So, again, could you describe what's shown here on the
18 sources of funds half of this exhibit?

19 A. So this shows the total flow of money into the Empire
20 Cuisine & Market accounts. And so during this period a
21 total of about 29.8 million was deposited.

22 And the largest, you can see, is ThinkTechAct
23 Foundation and Mind Foundry for 12.2 million.

24 And then the second largest is Partners in
25 Nutrition, which is separate money from what was -- what

1 ThinkTechAct got from Partners in Nutrition. So that's
2 additional food nutrition money.

3 Q. So both those first two lines, the \$12 million from
4 ThinkTechAct and Mind Foundry and the \$11 million from
5 Partners in Nutrition, all of that is Federal Child
6 Nutrition Program money?

7 A. Yes.

8 Q. Is that right?

9 A. Yes, all of it, yep.

10 Q. It looks like there's also, a couple lines down, a line
11 for funds from Feeding Our Future?

12 A. Yes.

13 Q. Could you describe that?

14 A. That is additional food money.

15 Q. And how much money did Empire Cuisine & Market receive
16 directly from Feeding Our Future?

17 A. 794,000.

18 Q. And I want to -- let's go back to the top two. So
19 ThinkTechAct Foundation, that \$12 million, is Federal Child
20 Nutrition Program money that passed through ThinkTechAct to
21 Empire Cuisine & Market?

22 A. That's right.

23 Q. Similar to those checks we just looked at?

24 A. Yes.

25 Q. The Partners in Nutrition money, that's -- did that pass

1 through ThinkTechAct?

2 A. That did not. It went directly to Empire Cuisine &
3 Market from the sponsor.

4 Q. Then the other line I want to highlight for now is
5 credit card income.

6 A. Yes.

7 Q. Just over \$1 million; is that right?

8 A. Yes.

9 Q. Could you describe that line?

10 A. So I believe that that is for the restaurant side of the
11 Empire Cuisine & Market business. And we had seen earlier
12 the August 2020 credit card sales. I kind of, you know,
13 matched the August 2020 to these credit card income sales,
14 and it's pretty close.

15 Q. Looks like those -- you say you matched them to
16 determine whether or not the credit card sales came from the
17 restaurant?

18 A. Right.

19 Q. And that's what you found?

20 A. Yes.

21 Q. Okay. So roughly \$1 million in credit card sales from
22 that restaurant we looked at?

23 A. That's right.

24 Q. Okay. We'll come back to the sources. I guess
25 basically it's all food money here for the most part; is

1 that right?

2 A. Federal Child Nutrition money, yes, other than the
3 credit card income. Yeah, the Related Parties line, that
4 would be Federal Child Nutrition Program money as well.
5 Afrique Hospitality, food program money. And then there's
6 Other Food Program Income, that's -- those are other
7 individuals. That is also Federal Child Nutrition money.

8 Q. And Afrique Hospitality, whose company is that?

9 A. That is Mukhtar Shariff's.

10 Q. You see down below Mizal Consulting?

11 A. Yes.

12 Q. What's that?

13 A. Yeah. That's Hadith Ahmed's consulting company. He was
14 an employee of Feeding Our Future.

15 Q. The guy who testified a couple weeks ago?

16 A. Yes.

17 Q. Okay. Let's look at the uses of the funds.

18 Did you examine how Empire Cuisine & Market spent
19 this \$29 million, \$28 million in Federal Child Nutrition
20 Program funds?

21 A. I did.

22 Q. What were you looking for?

23 A. I was looking for food expenses.

24 Q. What did you find?

25 A. So directly out of the Empire Cuisine account itself,

1 the food expenses was roughly \$3.1 million, highlighted in
2 red there.

3 Q. All right. So let's -- did you look into the nature of
4 those food expenses?

5 A. I did.

6 Q. Why did you do that?

7 A. I wanted to see what types of food that they were
8 buying, if it was for the food nutrition program.

9 Q. And you say it's \$3.1 million in food expense.

10 How does that compare to the amount of Federal
11 Child Nutrition Program funds that Empire Cuisine & Market
12 received?

13 A. I'd say it's probably roughly 25 million of the 29
14 million that comes into the account is for Federal Child
15 Nutrition Program. And the food expenses, what I see is 3
16 million.

17 Q. Okay. Was that significant to you?

18 A. Yes.

19 Q. Why?

20 A. It's significantly less than what I thought that it
21 should be.

22 Q. Why do you say that?

23 A. For, well, for \$25 million in food money coming in, I
24 would expect a lot more than that as being spent on food.

25 Q. Let's start with the food here, because that was what

1 you were looking for to begin with, right?

2 A. Yes.

3 Q. Did you create another summary chart itemizing these
4 food expenses for Empire Cuisine & Market?

5 A. I did.

6 Q. And has that been marked, but not yet admitted, as
7 Government Exhibit M-13aj?

8 A. Yes.

9 MR. THOMPSON: Your Honor, I'd move to admit
10 Government Exhibit M-13aj.

11 THE COURT: Any objection?

12 M-13aj is admitted.

13 BY MR. THOMPSON:

14 Q. All right. Ms. Roase, starting at the top here, what do
15 we see? What is this chart?

16 A. So this is just a subset of the last chart that we saw.
17 You can see it's still -- you know, the combined Empire
18 Cuisine & Market bank account is the same period of review.
19 I was just basically separating out the food expense to see,
20 you know, who got paid what.

21 Q. Okay. And let's start at the top here. What's the
22 first line in terms of the entity that got the most money
23 that was -- you categorize as food expense?

24 A. Yes. It's Afro Produce LLC.

25 Q. And what amount was paid by Empire Cuisine & Market to

1 Afro Produce?

2 A. It's \$859,008.

3 Q. Did you investigate what that money was for?

4 A. I did.

5 Q. I'm going to show you now what's been marked, but not
6 yet admitted, as Government Exhibit D-5.

7 Do you see Government Exhibit D-5?

8 A. I do.

9 Q. What is it?

10 A. It is an email from Abdiaziz Farah to Kara Lomen, among
11 others, and it's Afro Produce invoices that he's forwarding
12 on.

13 Q. This was obtained pursuant to an email search warrant?

14 A. Yes.

15 MR. THOMPSON: Your Honor, I'd move to admit
16 Government Exhibit D-5.

17 THE COURT: Any objection?

18 MR. ANDREW BIRRELL: No objection to it
19 conditionally.

20 THE COURT: D-5 is conditionally admitted.

21 BY MR. THOMPSON:

22 Q. Ms. Roase, could you describe this email here at
23 Government Exhibit D-5?

24 A. Yeah. So it's an email from Abdiaziz Farah to Kara
25 Lomen, Abdi Nur, Julius Scarver, who is also a Partners in

1 Nutrition employee, Mahad Ibrahim and Jodie Luzum, who is
2 also a PIN employee. And it's -- the subject is invoices,
3 batch round 1. And you can see the attachments are all Afro
4 Produce invoices.

5 Q. Okay. I direct your attention to page 2. We have a
6 series of invoices here, is that right, that are attached to
7 this email?

8 A. Yes.

9 Q. And the first one is an invoice. It looks like it was
10 emailed on December 20th of 2020; is that right?

11 A. Yes.

12 Q. At page 2?

13 A. Yes.

14 Q. And on page 3 does it show the items that are purchased
15 here?

16 A. Yes. The items purchased appears to be tomatoes,
17 onions, potatoes, green pepper and lime.

18 Q. And as we page through here -- I'm looking at page 5, is
19 another invoice from Afro Produce; is that right?

20 A. Yes.

21 Q. What do we see here?

22 A. It looks like this is the same thing listed, but in
23 invoice form.

24 Q. Page 7 similar?

25 A. Yes.

1 Q. And you've looked through this whole thing. We won't go
2 through every page. But how would you describe the other
3 invoices that are attached here?

4 A. Yeah, they're all very similar in nature. Yeah, it's
5 usually potatoes, onions. There's some bananas, oranges,
6 maybe some cilantro, maybe, and green pepper.

7 Q. Both produce?

8 A. Yes.

9 Q. I'm going to show you now what's been admitted as
10 Government Exhibit H-60. At one, do you see this exhibit?

11 A. Yes.

12 Q. And these are some of the photos that were found on
13 Abdiaziz Farah's phone; is that right?

14 A. Yes.

15 Q. I'm showing you first page 1. What do you see on
16 page 1?

17 A. It looks like it is -- it's probably potatoes on the
18 bottom there, and it's onions on top, and there's cases of
19 tomatoes to the right.

20 Q. Page 3?

21 A. It looks like in the boxes is more tomatoes and some
22 green peppers and to the left is more bags of onions. And I
23 see some pineapples, which was on the Afro Produce invoices,
24 I believe.

25 Q. Page 4, some oranges?

1 A. Yeah, some oranges.

2 Q. How would you compare these photos that were found on
3 Abdiaziz Farah's phone to those Afro Produce invoices?

4 A. I would assume that these purchases came from Afro
5 Produce.

6 Q. Okay. I'm going to go back to Government
7 Exhibit M-13aj. So it looks like you investigated what
8 was -- what Empire Cuisine & Market purchased from Afro
9 Produce; is that right?

10 A. Yes.

11 Q. The next line is Sysco; is that right?

12 A. Yes.

13 Q. How much did Empire Cuisine & Market pay to Sysco?

14 A. \$446,467.

15 Q. And what's Sysco?

16 A. Sysco is a large company here. They're a food
17 distributor here.

18 Q. I want to skip that one for now and go down -- we're
19 going to go through a bunch of these, but I want to go down
20 two more to UL Foods.

21 A. Okay. Yep.

22 Q. Do you know what UL Foods is?

23 A. I think they operate very similarly to Sysco.

24 Q. Was that called Upper Lakes Foods?

25 A. It's Upper Lake Foods, yes.

1 Q. How much did Empire Cuisine & Market pay to Upper Lakes
2 Foods?

3 A. \$336,840.

4 Q. And you credited that as a food expense; is that right?

5 A. I did.

6 Q. During your investigation -- well, do we have some
7 invoices to show the nature of those purchases?

8 A. Yes.

9 Q. Okay. I'm going to show you now what's been admitted as
10 Government Exhibit O-237.

11 What's Government Exhibit O-237?

12 A. So we subpoenaed Upper Lake Foods, and this is what they
13 provided. This is the credit application for Empire Cuisine
14 & Market.

15 Q. To open an account at Upper Lakes Foods?

16 A. That's right.

17 Q. And who is listed as the owner of the business here for
18 Empire Cuisine & Market?

19 A. It shows Abdiaziz Farah and Mohamed Ismail.

20 Q. And on page 2, who signed the application?

21 A. It looks like they both signed, Abdiaziz Farah on the
22 left and Mohamed Ismail on the right.

23 Q. What's the date on which they signed it?

24 A. Is it May -- is it May 16th, 2020?

25 Q. I think it's October 16th, but you tell me.

1 A. Oh, is it? Oh, I'm sorry. Yes, October.

2 Q. It looks like there's a credit -- what's the terms
3 requested? 15 to 30 days?

4 A. So basically they have to pay within 15 to 30 days of
5 being billed.

6 Q. There you go. On page 3 it looks like the date
7 October 16th of 2020?

8 A. Yes.

9 Q. All right. Starting on page 4, are these the invoices
10 from Upper Lakes Foods to Empire Cuisine & Market?

11 A. Yes.

12 Q. Documenting those purchases?

13 A. Yes.

14 Q. Let's just walk through one, starting on page 3 here.

15 Could you describe the purchases here?

16 A. Yeah, it looks like there's a lot of juice boxes that
17 were purchased. There's some Cheerios. Yeah, a lot of
18 cereal. I see Goldfish crackers on there. I see some
19 apples closer to the bottom and some milk, string cheese.

20 Q. Food for kids?

21 A. Yes, I would say so.

22 Q. And paging through, they're all pretty similar here.

23 Just randomly page 8, another invoice?

24 A. Yeah, it looks to be very similar.

25 Q. Okay. I'm going to compare this to what's been admitted

1 as Government Exhibit H-60 at 8.

2 This is some more of the photos that were admitted
3 that were found on Abdiaziz Farah's phone; is that right?

4 A. Yes, right.

5 Q. A number of bags here. But can you get a sense of
6 what's inside here?

7 A. Yeah, it looks like the yellow bags are Goldfish
8 crackers. I see Trix cereal. I'm not sure what else I
9 can --

10 Q. Page 7, maybe some cereal?

11 A. Oh, yeah, some Cheerios it looks like.

12 Q. And then page 16 is another photo from the phone. It
13 looks like the inside of a bag; is that right?

14 A. Yes.

15 Q. What's inside here? Some of the --

16 A. Yeah, it looks like there's -- I see a juice box, and
17 there's some cereal, potatoes, apples, oranges.

18 Q. String cheese down there?

19 A. Oh, yeah, string cheese, yep.

20 Q. How would you compare the items on these pictures to
21 those Upper Lakes Foods invoices?

22 A. It appears those cereal items and the juice boxes, they
23 were probably purchased from Upper Lakes Foods.

24 Q. Okay. And the total amount that Empire Cuisine & Market
25 paid to Upper Lakes Foods?

1 A. It was \$336,000.

2 Q. Okay. The third line item here on the food expense
3 chart lists Lincoln Trading; is that right?

4 A. Yes.

5 Q. How much did Empire Cuisine & Market pay to Lincoln
6 Trading during this period from its three bank accounts?

7 A. \$355,000 dollars.

8 Q. Did you look into what that money was spent on, what
9 kind of food was purchased?

10 A. I did.

11 Q. I'm going to show you what's been marked, but not yet
12 admitted, as Government Exhibit D-72.

13 What is Government Exhibit D-72?

14 A. These are Lincoln Trading invoices to Empire Cuisine &
15 Market.

16 MR. THOMPSON: Your Honor, I'd move to admit
17 Government Exhibit D-72.

18 THE COURT: Any objection?

19 D-72 is admitted.

20 BY MR. THOMPSON:

21 Q. Ms. Roase, I'm showing you the first page of Government
22 Exhibit D-72. Could you describe it?

23 A. Yeah. So it's a Lincoln Trading invoice, you see on the
24 top there, to Empire Cuisine & Market. And the description
25 of the purchased items are down here (indicating).

1 Q. And what's the date on this first invoice?

2 A. It's May 5th, 2020.

3 Q. And when was that in relation to when Empire Cuisine &
4 Market was created?

5 A. This is -- this is about a month later.

6 Q. Okay. And then this invoice, what kind of food is
7 purchased?

8 A. So you can see in the description there it says -- the
9 first item it says goat halal, and then next one there's
10 maybe some halal beef and then halal chicken breasts.

11 Q. Okay. And that's in May of 2020. I want to move ahead
12 to some of the invoices that are in the spring of 2021.

13 This is page 62 of Government Exhibit D-62; is
14 that right?

15 A. Yes.

16 Q. What do we see here? What's the date on this invoice?

17 A. So this is dated April 14th, 2021.

18 Q. From?

19 A. From Lincoln Trading to Empire Cuisine & Market.

20 Q. And what's listed on this invoice?

21 A. So it looks like there's -- there's the goat again. Oh,
22 actually it's zero. But then the next one is 100 percent
23 denuded insides, halal beef. And then it looks like there's
24 trim camel and then some halal chicken again. And then
25 there's diced or cubed goat.

1 Q. One more here on page 84. This is an invoice dated
2 November 16th of 2021?

3 A. Yes.

4 Q. From Lincoln Trading to Empire Cuisine & Market?

5 A. Yes.

6 Q. And what's -- what is Empire Cuisine & Market purchasing
7 on this invoice?

8 A. So it looks like there's the goat again and then the
9 100 percent denuded insides, halal beef. There's goat
10 liver, and then there's lamb and sheep tripe.

11 Q. What's the total amount of this invoice in November of
12 2021?

13 A. It's \$11,641.58.

14 Q. According to the invoice, it was paid?

15 A. Yes, it was paid.

16 Q. Now, during the investigation, did you see some of the
17 menus, the Federal Child Nutrition Program menus for the
18 defendants' 50 sites?

19 A. Yes, I did.

20 Q. And we just looked at some of the photos of some of
21 those bags of food; is that right?

22 A. Right.

23 Q. These purchases here from Lincoln Trading, are they
24 consistent with those bags that we looked at or the menus
25 that you looked at during the investigation?

1 A. No, they are not.

2 Q. Could you just describe that?

3 A. So what I saw was -- you know, so they needed to provide
4 protein or a protein alternative, so usually what I saw for
5 that would be tuna. And I did not see, you know, goat or
6 beef or lamb on those kids' menus.

7 Q. Did you see any menus that had things like goat, beef,
8 lamb, liver?

9 A. Where I saw it was actually the Empire Cuisine
10 restaurant menu.

11 Q. I'm going to show you now Government Exhibit G-23 at
12 page 3 here. This is the one you're talking about?

13 A. Yes.

14 Q. The restaurant menu?

15 A. Yes.

16 Q. And can you take us through some of the things that you
17 see here that match up with those Lincoln Trading invoices?

18 A. Yeah, I think I -- I think -- well, there was goat.

19 Right? There's that one. And then I think I saw camel
20 liver. There was chicken. There's a lot of chicken on
21 here. There was, yeah, there was some beef. That's
22 about -- that was about it.

23 Q. Okay. So it looks like -- I mean, based on this review,
24 does this sort of stuff from Lincoln Trading, these
25 invoices, appear to be part of the Federal Child Nutrition

1 Program?

2 A. No. No. They seem to be part of the restaurant menu.

3 Q. For Empire Cuisine & Market?

4 A. Right.

5 Q. Part of those million dollars in credit card sales?

6 A. That's right.

7 Q. But I want to go back to Government Exhibit M-13aj,
8 because when I look at the food expense here that you
9 credited to Empire Cuisine & Market, you included Lincoln
10 Trading, nevertheless.

11 A. Yes.

12 Q. Why did you do that?

13 A. I wasn't categorizing just the food -- just the child
14 food nutrition food as food expense. I was categorizing
15 anything that seemed to be food as food.

16 Q. But you were investigating a scheme to defraud the
17 Federal Child Nutrition Program, right?

18 A. Yes.

19 Q. So why would you credit them for food purchased that you
20 didn't think went to the kids?

21 A. So, again, with -- if you look at the sources of funds,
22 a million dollars of that was credit card sales. So the
23 food expense, this \$3 million, encompasses the Federal Child
24 Nutrition Program income, as well as the credit card sales
25 income from the restaurant.

1 Q. I'm showing you back on Government Exhibit M-13a. Can
2 you explain that and mark it on the screen here?

3 A. Yeah. So, again, you know, the chart that we were just
4 looking at was a breakdown of this item right here
5 (indicating). And, again, this -- this is all food expenses
6 related to not just the food program, which is these over
7 here (indicating), but also credit card income from the
8 restaurant. So it's everything.

9 Q. Okay. So you're being conservative, I take it?

10 A. Yes, I was.

11 Q. Giving them credit for all food?

12 A. Yes.

13 Q. Regardless of intent?

14 MR. COTTER: Objection. Leading.

15 BY MR. THOMPSON:

16 Q. How were you being conservative, Ms. Roase?

17 A. If it appeared to be food-related expenses, depending --
18 based on the entity that was being paid, I would just credit
19 it as food. I even included \$30 spent at Aldi as food. And
20 if we were to look into more of these invoices, we can see
21 it wasn't just food that was purchased as well, but I wasn't
22 going to split that out.

23 Q. Now, Ms. Roase, I'm showing you a couple of exhibits on
24 the screen here. And first on the left is one of those
25 Lincoln Trading invoices; is that right?

1 A. Yes.

2 Q. This one is from November of 2021; is that right?

3 A. Yes.

4 Q. Showing the goat, denuded beef insides, liver and tripe?

5 A. Yes.

6 Q. Lamb and sheep?

7 A. Yep.

8 Q. And then on the right is that email we looked at earlier
9 from August, the sales in August of 2020 at the market; is
10 that right?

11 A. Yes.

12 Q. And what are the top five items sold that month?

13 A. So it looks like number 1 is gyro, which I would assume
14 contains some lamb meat, lamb and beef. And then there's
15 the goat meat, and then there's beef steak on the bottom
16 there.

17 Q. Again, similar from what was purchased from Lincoln
18 Trading?

19 A. Yes.

20 Q. Okay. All right. Let's go back to Government
21 Exhibit M-13aj, which shows these food expenses that you
22 credited to Empire Cuisine & Market when you were analyzing
23 their use of Federal Child Nutrition Program funds. Okay?

24 A. Okay.

25 Q. I don't want to go through each one because you credited

1 them as food regardless, right?

2 A. Right.

3 Q. But let's look at Gold Star Distribution. Okay?

4 A. Okay.

5 Q. How much did Empire Cuisine & Market pay to Gold Star
6 Distribution Inc.?

7 A. \$148,000.

8 Q. Why don't we skip that and come back to it when I figure
9 out what exhibit number it is.

10 How about Capital Imports here? How much did
11 Empire Cuisine & Market pay to Capital Imports LLC?

12 A. \$69,000.

13 Q. And did you look into the use of that money?

14 A. I did.

15 Q. You credited it all as food, correct?

16 A. Right.

17 Q. I'm going to show you what's been admitted as Government
18 Exhibit Q-46. Do you see Q-46 on your screen?

19 A. Yes, I do.

20 Q. Again, it's an email sent on April 26th of 2021; is that
21 right?

22 A. Yes.

23 Q. And could you describe who sends the email and who they
24 send it to?

25 A. So it's from Abdiaziz Farah to Hadith Ahmed and copied

1 on it is Mahad Ibrahim.

2 Q. What's the subject line?

3 A. It's Capital Invoice.

4 Q. What's the date -- and there's a series of attachments;
5 is that right?

6 A. Yes.

7 Q. And there are -- what do the attachments contain?

8 A. It appears to be various Capital Imports invoices.

9 Q. And I'm directing your attention to page 2. The first
10 attachment is another email; is that right?

11 A. Yes.

12 Q. What's this email?

13 A. So this is from Capital Imports to -- that would be
14 Mahad Ismail's email.

15 Q. Date of invoice on April 15th of 2021?

16 A. Yes.

17 Q. And it looks like here there's a series of invoices --
18 an invoice on page 3; is that right?

19 A. Yes.

20 Q. There's -- this goes on with some invoices in early
21 2020, correct?

22 A. Right.

23 Q. Skip ahead to Government Exhibit Q-46 at page 49. Could
24 you describe this invoice?

25 A. So it's an invoice from Capital Imports to Empire

1 Cuisine & Market. It looks like the order date is
2 December 3rd, 2020. And it looks like the types of items
3 being purchased, there's some syrup. There's a lot of fruit
4 juices. There's some coffee. There's Crystal sugar, and
5 there's all-purpose flour.

6 Q. Okay. When you were investigating the use of the -- or
7 potential misuse of Federal Child Nutrition Program funds,
8 you credited all this money as food expense?

9 A. I did.

10 Q. When you looked at it, what were your conclusions about
11 the type of food that was being purchased by Empire Cuisine
12 & Market from Capital Imports LLC?

13 A. So I didn't see any -- anything about these, you know,
14 mango juice, guava juices being given to children, so none
15 of the juices, the syrup as well, not the coffee for the
16 kids. It's possible I saw some sugar and flour being given
17 out in those bags.

18 Q. Okay. And page 51 there's another invoice in
19 December 2020 from Capital Imports to Empire Cuisine &
20 Market?

21 A. Yes.

22 Q. And what's being purchased here?

23 A. So it looks like maybe the first two line items are for
24 tea and the third item is for Quaker instant oatmeal, and
25 then it looks like there's some dates and some spices.

1 Q. Did you see tea on any of the site menus?

2 A. No, I did not.

3 Q. Did you see tea in any of the pictures of meals for
4 kids?

5 A. No.

6 Q. 57 is another example here; is that right?

7 A. Yes.

8 Q. Got a mixed bag here. Pet bottle, sparkling fruit
9 drink, flour, rice?

10 A. Right, yep.

11 Q. All right. So it looks potentially a mix of things for
12 the kids and for the store?

13 A. Yes, I think so.

14 Q. And what did you -- how did you categorize it?

15 A. I just categorized it all as food. I wasn't nitpicking.

16 Q. And back to the first page of Government Exhibit Q-46,
17 this email Abdiaziz Farah sends to Hadith Ahmed on
18 April 26th of 2021; is that right?

19 A. Yes.

20 Q. Containing all these invoices?

21 A. Yes.

22 Q. Was there something going on in April 2021 that caused
23 him to be sending invoices like this to Feeding Our Future?

24 A. Yeah, MDE had issued a stop payment and so -- and I
25 think they were starting to request for backup for all the

1 food that was purchased. And so I believe this was in
2 response to that.

3 Q. What kind of backup? What do you mean by that?

4 A. Proof of food purchased. So invoices, things like that.

5 Q. Thank you.

6 One second.

7 All right. I'm going to go back to Government
8 Exhibit M-13aj, which is this summary of food expenses for
9 Empire Cuisine & Market. Okay?

10 A. Okay.

11 Q. And the other one I want to look at was Gold Star
12 Distribution Inc.

13 A. Yes.

14 Q. How much did Empire Cuisine & Market pay to Gold Star
15 Distribution?

16 A. \$148,000.

17 Q. And did you look into -- you credited all that as food,
18 right?

19 A. I did.

20 Q. Did you look into the source of that money?

21 A. I did.

22 Q. Or what that money was used to purchase?

23 A. Yes. I reviewed the Gold Star invoices.

24 Q. And I'm showing you now what's been admitted as
25 Government Exhibit L-5.

1 And are -- Government Exhibit L-5. Is this some
2 of the Gold Star invoices?

3 A. I believe so, based on this right here (indicating).

4 Q. Okay. And it looks like some bulk produce; is that
5 right?

6 A. Yeah, that's right.

7 Q. Okay. Thank you.

8 You credited that for food?

9 A. I did, yes.

10 Q. Okay. All right. Let's move on.

11 I think we have more invoices for Gold Star.
12 Maybe we can come back to them later. Okay?

13 A. Okay.

14 Q. Okay. So that was food. And you were conservative when
15 you looked at the food? Is that what I'm taking from all of
16 this?

17 A. Yes.

18 Q. Okay. So \$29 million comes into the account, including
19 23 from ThinkTechAct and Partners in Nutrition, right?

20 A. That's right.

21 Q. Looking at the Uses of Funds, we have \$3 million in
22 food; is that right?

23 A. That's right.

24 Q. The second most was bank account seizures; is that
25 right?

1 A. That's right.

2 Q. How much was seized out of this account on January 20th,
3 2022?

4 A. Yeah, we seized \$4.4 million from the Empire Cuisine
5 accounts.

6 Q. Okay. And how does that compare to the amount of food
7 that was purchased over the course of the 18-month period?

8 A. We -- we seized more than the entire food purchased.

9 Q. That was money that was sitting in the Empire Cuisine
10 bank accounts on January 20th of 2022, right?

11 A. That was, right, that was the balance on January 20th,
12 2022.

13 Q. And then the line after that says Defendants' Personal
14 Accounts. What does that mean?

15 A. It is to Abdiaziz Farah's account, personal account,
16 Abdimajid -- or I'm sorry -- Mohamed Ismail. There may be
17 others. There's a separate chart for that.

18 Q. The money from Empire Cuisine & Market to where?

19 A. Into their personal accounts, personal bank accounts.

20 Q. How does the amount of money that was transferred from
21 the Empire Cuisine & Market bank accounts to the defendants'
22 personal bank accounts compare to the amount that they spent
23 on food?

24 A. It's higher than the food expense.

25 Q. Down at the bottom -- or down on the fifth line, there's

1 a line that says Defendants Other Entities?

2 A. The 6-1, yes.

3 Q. What does that refer to?

4 A. So it's LLCs and other entities that the defendants in
5 this case have.

6 Q. And when were those entities created, for the most part?

7 A. I think during 2020 or 2021.

8 Q. Okay. And how much was paid from Empire Cuisine &
9 Market bank accounts to other entities controlled by the
10 defendants?

11 A. 1.9 million.

12 Q. What was the nature of those payments, according to the
13 checks?

14 A. I believe they sometimes said "consulting" or "loan."

15 Q. Okay. All right. Well, I want to come back to the
16 money to the defendants' individual accounts and their other
17 entities; but before I do that, I want to talk about this
18 line Empire Enterprises LLC. Do you see that?

19 A. Yes.

20 Q. What is Empire Enterprises LLC?

21 A. That is an entity that Abdiaziz Farah created.

22 Q. And when did he create that entity?

23 A. I think it was April of -- actually, I don't remember.
24 It was 2021 maybe or --

25 Q. Okay. We'll look. How much does Empire Cuisine &

1 Market transfer to Empire Enterprises?

2 A. 2.3 million.

3 Q. Now, if I remember correctly, the sources and uses chart
4 for ThinkTechAct also showed a lot of payments, payments to
5 Empire Enterprises; is that right?

6 A. That's right.

7 Q. Some of this \$15 million went to Empire Enterprises LLC?

8 A. Yes.

9 Q. Okay. Now, you said that was an entity created by
10 Abdiaziz Farah; is that right?

11 A. Yes.

12 Q. I want to show you now what's been admitted as
13 Government Exhibit A-3. And I asked you when that company
14 was created, and this may tell us.

15 Page 3 -- well, can you tell us what is on page 3
16 of Government Exhibit A-3?

17 A. I'm sorry. It shows the organizer as Abdiaziz Farah.

18 Q. And what is the -- for Empire Enterprises LLC?

19 A. Yes.

20 Q. What address is listed for the company?

21 A. The registered office is 15418 Hampshire Lane, which I
22 believe is Abdiaziz Farah's house. But then down the
23 organizer, he lists a different address, 2713 Fifth Avenue,
24 which is Said Farah's house.

25 Q. His brother's house?

1 A. Right.

2 Q. And directing your attention to page 2 of Government
3 Exhibit A-3, when did Abdiaziz Farah register Empire
4 Enterprises LLC with the Secretary of State?

5 A. It's April 5th, 2021.

6 Q. You had said during your investigation you saw LLCs like
7 this registered by people; is that right?

8 A. That's right.

9 Q. And that was significant to you?

10 A. Yes.

11 Q. Remind us again why those LLCs were significant to you
12 in your investigation.

13 A. Because they were newly formed during COVID, in either
14 2020 or 2021, and a lot of the food money seemed to be
15 transferring to these LLCs.

16 Q. Did you look into financial records, bank accounts
17 opened in the name of Empire Enterprises LLC?

18 A. I did.

19 Q. And was there multiple accounts opened in the name of
20 Empire Enterprises LLC?

21 A. Yes, there were two accounts.

22 Q. And do you recall offhand where they were at?

23 A. They were at -- there was one at Old National and I
24 think one at JPMorgan Chase.

25 Q. I'm going to show you first Government Exhibit O-11,

1 which are the bank account records for the Empire
2 Enterprises account at Old National Bank; is that right?

3 A. Yes.

4 Q. Account title here in the upper right. What does it
5 say?

6 A. It's Empire Enterprises LLC.

7 Q. And who opened this account?

8 A. It was Abdiaziz Farah.

9 Q. And the upper left here, when did he open this account
10 in the name of Empire Enterprises LLC?

11 A. April 6th, 2021.

12 Q. The day after he registered the company with the
13 Minnesota Secretary of State?

14 A. That's right.

15 Q. And what's the address listed on -- for Empire
16 Enterprises LLC?

17 A. It's 2713 Fifth Avenue South, Said Farah's house.

18 Q. And going down to the third page, there's another
19 signature card; is that right?

20 A. Yes.

21 Q. And what's a signature card?

22 A. It's, basically, it's the people who are authorized to
23 withdraw money from that account.

24 Q. And was someone, on May 4th of 2021, was someone added
25 as a signer on this account?

1 A. Yes. Yep. So this is a -- or I guess a secondary
2 signature card from the first one, and the person that is
3 now added is Abdimajid Mohamed Nur.

4 Q. You testified earlier that when you looked at accounts
5 like these opened in the name of new LLCs, you were trying
6 to trace the money flow; is that right?

7 A. That's right.

8 Q. Did you trace the money flow into this -- into and out
9 of this Empire Enterprises account?

10 A. I did.

11 Q. Generally, what did you find?

12 A. Well, again, I was looking for food purchases, and
13 largely I did not find food purchases.

14 Q. How much money went to this account? A significant
15 amount?

16 A. It was millions, yes.

17 Q. Let's take it -- the account was opened on April 6th of
18 2021, I believe you said; is that right?

19 A. Yes.

20 Q. I want to direct your attention to page 25 of Government
21 Exhibit O-11.

22 The date the account was opened, April 6th, 2021,
23 was there an opening deposit into the account?

24 A. Yes.

25 Q. What was the opening deposit into this Empire

1 Enterprises LLC account?

2 A. So it's a check from ThinkTechAct Foundation, paid to
3 the order of Empire Enterprise, for the amount of \$432,796
4 with a memo line CACFP food.

5 Q. That was the day the account was opened?

6 A. Yes. However, the date of the check is prior to the
7 account opening. April 3rd, 2021.

8 Q. How does that date of the check, April 3rd, 2021,
9 compare to the date on which Abdiaziz Farah registered
10 Empire Enterprises LLC with the Minnesota Secretary of
11 State?

12 A. This is two days prior.

13 Q. Directing your attention to the next page, page 26 of
14 Government Exhibit O-11, are there more checks from
15 ThinkTechAct Foundation to Empire Enterprises LLC?

16 A. Yes. Yep. This one is also made out to Empire
17 Enterprises for \$355,198, and it also says CACFP food in the
18 memo line.

19 Q. What date was this check deposited into the Empire
20 Enterprises account?

21 A. It's May 8th, 2021.

22 Q. Also on page 26 there's another check here from
23 ThinkTechAct Foundation to Empire Enterprises LLC?

24 A. Yes.

25 Q. On May 26th of 2021?

1 A. Yes.

2 Q. What's the amount of the check from ThinkTechAct
3 Foundation to Empire Enterprises LLC?

4 A. It's \$348,140 for CACFP food.

5 Q. And what does the memo line indicate the payment is for?

6 A. CACFP food.

7 Q. On the same page there's also checks from -- all right.
8 On page 26 here there's also checks from Feeding Our Future
9 to Empire Enterprises; is that right?

10 A. That's right.

11 Q. And I'm showing you one dated May 20th of 2021; is that
12 right?

13 A. Yes.

14 Q. What's the amount of this check from Feeding Our Future
15 to Empire Enterprises on May 20th of 2021?

16 A. It's \$139,780.

17 Q. And then the lower left-hand corner on page 26, another
18 check from Feeding Our Future to Empire Enterprises?

19 A. Yes.

20 Q. On May 19th of 2021?

21 A. Yes.

22 Q. What's the amount?

23 A. \$242,670.

24 Q. Did you create a chart -- well, were those checks
25 significant to you?

1 A. They were.

2 Q. When you looked at the account, what was your reaction
3 to them?

4 A. Well, most of it did not go towards food. It was
5 millions being deposited and food was very minimal.

6 Q. Did you do a chart summarizing these two accounts opened
7 in the name of Empire Enterprises?

8 A. I did.

9 Q. I'm going to show you what's been marked, but not yet
10 admitted, as Government Exhibit M-13z.

11 Is this the chart summarizing the money into and
12 out of those two accounts opened in the name of Empire
13 Enterprises LLC?

14 A. Yes.

15 MR. THOMPSON: Your Honor, I'd move to admit
16 Government Exhibit M-13z.

17 THE COURT: Any objection?

18 M-13z is admitted.

19 BY MR. THOMPSON:

20 Q. All right. Ms. Roase, again, we'll start at the top
21 here. What's the title of this summary chart, and what does
22 it show?

23 A. So, again, this is combined because it's two different
24 accounts for Empire Enterprises, so this is similar to what
25 I did for the Empire Cuisine combined accounts.

1 And the combined period of review is April 6,
2 2021, which is the account opening date of the first
3 account, to January 24th, 2022.

4 Q. About an eight-month period?

5 A. Yes.

6 Q. And starting with the Sources of Funds into the account
7 on the left, what do we see -- what did you find when you
8 looked at the money that flowed into this Empire Enterprises
9 LLC entity?

10 A. There was a lot of food money flowing into the account.
11 It made up the majority, actually.

12 Q. It looks like the food money came from a number of
13 sources; is that right?

14 A. Yes.

15 Q. Could you walk through them starting at the, the first
16 few starting at the top?

17 A. Yeah. So the very first one is ThinkTechAct Foundation
18 and Mind Foundry for \$3.1 million. That's all food program
19 money.

20 And then there were transfers from Empire Cuisine
21 & Market into Empire Enterprises of 2.3 million.

22 Partners in Nutrition, checks were deposited into
23 this as well, 478,000.

24 Then we've also got Afrique in here and Feeding
25 Our Future and Bushra Wholesalers, making up the top seven

1 or so.

2 Q. The money, all that money, you described it as Federal
3 Child Nutrition Program funds; is that right?

4 A. That's right.

5 MR. MOHRING: Your Honor, I would object on 701
6 and 702 grounds and ask for a sidebar.

7 THE COURT: You may have a sidebar.

8 **(Sidebar discussion)**

9 THE COURT: Mr. Mohring.

10 MR. MOHRING: Thank you, Your Honor. Can you hear
11 me?

12 THE COURT: I can.

13 MR. MOHRING: Thank you.

14 Your Honor, there's also foundation concern about
15 how is the witness calculating federal food money to answer
16 the question about how much of this is federal food money.

17 I think underneath that I've got serious concerns
18 about that this is fundamentally an exercise of expertise in
19 the absence of any disclosure of expert testimony.

20 So I guess the objection I'm making is a
21 combination of foundation, but also 701 and 702.

22 THE COURT: What's the expertise that is being --

23 MR. MOHRING: So it's --

24 THE COURT: -- displayed here?

25 MR. MOHRING: So from a foundational standpoint,

1 it's not clear, but somehow this witness is at least being
2 asked to express a conclusion about a path -- federal food
3 money, going back to the Department of Education, passing
4 through a sponsor, and we know all of this, ultimately
5 through other entities and to this, which is -- she's asked
6 to make a conclusion about how much federal food money is
7 actually reflected in these numbers. And that's -- that's a
8 series of steps that we have not been walked through,
9 foundation, but it's also a series of steps that requires
10 the application of actuarial and accountant-related
11 expertise.

12 THE COURT: Mr. Thompson, any response?

13 MR. THOMPSON: Just balancing a checkbook. It's
14 addition. It's not expertise.

15 We just literally walked through checks that were
16 labeled CACFP food. Her categorizing them based on that is
17 not problematic at all, and there's -- while she's using
18 math skills, this is not expert testimony.

19 MR. MOHRING: If I could briefly respond, judge?

20 THE COURT: Sure.

21 MR. MOHRING: That be truth, there was only one
22 source of income. And I understand the calculations and the
23 conclusions that the food program is a predominant source of
24 income, but it's not the only source of income.

25 And so somebody is making analytical decisions

1 about how much of money comes from one source and how much
2 money comes from another source and now passed through
3 multiple sources to get -- to get to this. And so implicit
4 in that, in my view, is the exercise of expertise.

5 THE COURT: I think it goes to cross-examination,
6 not foundation or expert. I don't find this to be expert
7 witness testimony. There are a number of steps that it went
8 through, but they've been displayed, and I think you can go
9 through them on cross as well.

10 So I'm going to overrule the objection.

11 MR. MOHRING: Your Honor, because I anticipate a
12 longer line of questioning along these lines, would you
13 allow a continuing objection, just to the opinion testimony
14 about food program money as reflected in these numbers?

15 THE COURT: Because I don't know where the
16 questioning is going, I just want you to object every time
17 that you feel the objection is necessary.

18 MR. MOHRING: Very well.

19 THE COURT: Thank you.

20 **(In open court)**

21 THE COURT: Overruled.

22 Would you restate please, Mr. Thompson?

23 MR. THOMPSON: Thank you, Your Honor.

24 BY MR. THOMPSON:

25 Q. Ms. Roase, we looked at the sources of these funds; is

1 that right?

2 A. Yes.

3 Q. ThinkTechAct Foundation and Mind Foundry sent
4 \$3.1 million to Empire Enterprises; is that right?

5 A. Yes.

6 Q. Whose company is ThinkTechAct Foundation/Mind Foundry?

7 A. It is Mahad Ibrahim's.

8 Q. And who is on the board of directors?

9 A. Abdiaziz Farah is on the board of directors of
10 ThinkTechAct.

11 Q. And we looked earlier at the sources of money into the
12 ThinkTechAct Foundation. Where did most of the money come
13 from?

14 A. It was food money, food nutrition money.

15 Q. And we just looked at some of the checks from
16 ThinkTechAct Foundation to Empire Enterprises; is that
17 right?

18 A. Yes.

19 Q. What did they indicate the payments were for?

20 A. They all said CACFP food.

21 Q. Empire Cuisine & Market, correct?

22 A. Yes.

23 Q. How much did they pay to Empire Enterprises?

24 A. 2.3 million.

25 Q. And whose company is Empire Cuisine & Market LLC?

1 A. It is Abdiaziz Farah's and Mohamed Ismail.

2 Q. And where did most of the money into the Empire Cuisine
3 & Market account come from?

4 A. That was -- that's food money.

5 Q. Federal Child Nutrition Program money?

6 A. Yes.

7 Q. Partners in Nutrition, that's a sponsor of the Federal
8 Child Nutrition Program?

9 A. That's a sponsor, right.

10 Q. Afrique Hospitality Group, whose company is that?

11 A. That's Mukhtar Shariff's.

12 Q. Did Afrique Hospitality Group participate in the Federal
13 Child Nutrition Program?

14 A. Yes.

15 Q. And, finally, Bushra Wholesalers LLC, whose entity is
16 that?

17 A. It's Said Farah's and Abdiwahab Aftin's.

18 Q. All these entities are related to the defendants in this
19 case, except for Partners in Nutrition; is that right?

20 A. That's right.

21 Q. Altogether in that eight-month period from April 2021 to
22 January 2022, how much money flowed into this Empire
23 Enterprise LLC accounts?

24 A. Over \$7 million.

25 Q. And during your investigation, did you look into how

1 that money was spent?

2 A. I did.

3 Q. What were you looking for?

4 A. I was looking for food purchases.

5 Q. And on the right of Government Exhibit M-13z, does that
6 summarize what you found in terms of how the money was spent
7 out of the Empire Enterprises account?

8 A. Yes, it does.

9 Q. What's the first largest use of these funds?

10 A. It's what I categorize as real estate purchases and
11 construction for \$2.2 million.

12 Q. What kind of real estate?

13 A. Personal houses.

14 Q. Okay.

15 A. Yeah.

16 Q. And then bank account seizures, \$1.2 million?

17 A. Yes.

18 Q. Similar to what we discussed before?

19 A. Yes, that's what we seized on January 20th, 2022.

20 Q. Money that was in the account at that time?

21 A. Right.

22 Q. And the third highest use of funds out of the Empire
23 Enterprises accounts?

24 A. Yep. It's foreign transfers for \$1.1 million.

25 Q. And where was money transferred, generally?

1 A. It was transferred to Ken -- I want to say Kenya and
2 China.

3 Q. Okay. We'll come back to the specifics. Okay?

4 A. Okay.

5 Q. The fourth most is defendants' other entities?

6 A. Yes.

7 Q. What is that referring to?

8 A. So, again, it's other, you know, LLCs that the
9 defendants had.

10 Q. Consulting payments?

11 A. Yes, probably. Yeah.

12 Q. And then down here the sixth most is food expense; is
13 that right?

14 A. That's right.

15 Q. That's what you're looking for, right?

16 A. Right.

17 Q. So how much of these funds did you categorize as food
18 expense?

19 A. \$312,000.

20 Q. Well, let's start with that, because that's what you're
21 looking for, right?

22 A. Right.

23 Q. Did you create a subchart itemizing the food expenses
24 out of the Empire Enterprise bank accounts?

25 A. I did.

1 Q. And has that been marked, but not yet admitted, as
2 Government Exhibit M-13zj?

3 A. Yes.

4 Q. Did you create this in a similar manner to the other
5 charts?

6 A. I did.

7 MR. THOMPSON: Your Honor, I'd move to admit
8 Government Exhibit M-13zj.

9 THE COURT: Any objection?

10 M-13z, as in -- right? Z as in zoo, correct?

11 MR. THOMPSON: And then J as in --

12 THE COURT: Thank you.

13 -- is admitted.

14 BY MR. THOMPSON:

15 Q. Granted, Ms. Roase, our exhibit numbering convention got
16 out of whack here.

17 A. I'm sorry. That was me.

18 Q. Okay. All right. Well, let's ignore the exhibit number
19 and look at the actual chart. Okay?

20 A. Okay.

21 Q. All right. Why don't you tell us what's depicted here
22 on this exhibit?

23 A. Yeah. So this is a shorter list than what Empire
24 Cuisine showed in terms of food expense, but, yeah, this is
25 \$312,000 broken out.

1 And you can see there's Afro Produce again.
2 There's 25,000 to Sahal Wholesales. And, again, I -- if it
3 looked like it was for food, I categorized it as food. So
4 there's, you know, small payment at Costco, Cub Foods and
5 Aldi.

6 Q. Okay. Totaling \$312,000?

7 A. Yes.

8 Q. Of the total 7 million into the account?

9 A. Right.

10 Q. Okay. All right. Let's look -- I'm going to look at
11 some of the checks.

12 And this is on page 28 of Government Exhibit O-11,
13 which is one of the Empire Enterprises accounts; is that
14 right?

15 A. Yes.

16 Q. And here in the middle there's a check to Afro Produce
17 LLC; is that right?

18 A. Yes.

19 Q. And what's the amount of the check and the date?

20 A. It's \$50,000 even on May 7th, 2021.

21 Q. Okay. Now you talked earlier about Afro Produce; is
22 that right?

23 A. Yes.

24 Q. We went through some invoices from Afro Produce to
25 Empire Cuisine & Market.

1 A. Right.

2 Q. Did you find invoices from Afro Produce to Empire
3 Enterprises specifically?

4 A. I did not.

5 Q. Okay. Do you have a sense of what was going on there?

6 A. I'm thinking that some of this money was actually to pay
7 off the Empire Cuisine & Market invoices.

8 Q. Okay. So some of the money from Empire Enterprises
9 appears to have been used to pay the Empire Cuisine invoices
10 from Afro Produce?

11 A. Yes, I believe so.

12 Q. And, again, we looked at those invoices. What was the
13 type of food that was purchased from Afro Produce?

14 A. It was -- it was bulk produce. It was onions, tomatoes,
15 potatoes, things like that.

16 Q. Okay. And this is May 7th of 2021; is that right?

17 A. Yes.

18 Q. Then the same page there's -- right next to it here, is
19 a check to -- a few days later on May 11, 2021; is that
20 right?

21 A. Yes.

22 Q. And what's this check?

23 A. So this is to MIB Holdings LLC, which is Mahad Ibrahim's
24 LLC company.

25 Q. And what's the amount that Empire Enterprises pays to

1 MIB Holdings on May 11, 2021?

2 A. It's \$172,329.80, and it says it's for program
3 consulting.

4 Q. In the upper left on this page 28, the same page,
5 there's another check from Empire Enterprises to MIB
6 Holdings LLC?

7 A. Yes.

8 Q. What's the date on this check?

9 A. It's April 23rd, 2021.

10 Q. How much is this check from Empire Enterprises to MIB
11 Holdings?

12 A. It's exactly \$100,000, and it says it's for consulting.

13 Q. What's MIB Holdings again?

14 A. It's Mahad Ibrahim's entity.

15 Q. And I go back to your chart M-13 -- sorry -- M-13z.

16 Those checks to MIB Holdings, how are they characterized on
17 the use of funds?

18 A. They would fall under the Defendants' Other Entities
19 category.

20 Q. Okay. That \$740,000?

21 A. Right.

22 Q. Consulting payments?

23 A. Right.

24 Q. To the owner of ThinkTechAct Foundation?

25 A. Yes.

1 Q. And others?

2 A. And others, yes.

3 Q. Okay. All right. We'll -- I think we'll come back to
4 that.

5 Let's start with real estate. The largest expense
6 out of the Empire Enterprises account is the purchase of
7 real estate; is that right?

8 A. Yes.

9 MR. SCHLEICHER: Objection. Leading.

10 THE COURT: Overruled.

11 BY MR. THOMPSON:

12 Q. What's the largest expense?

13 A. It's real estate purchases and construction.

14 Q. Did you look into the bank account to see what was the
15 nature of those real estate purchases?

16 A. I did.

17 Q. I'm just going to show you first, going back into that
18 account, on Government Exhibit O-11 on page 35, what do we
19 see here?

20 A. So this is a wire transfer document from Old National
21 Bank. And you can see this is the -- this is the account
22 name, Empire Enterprises, and the amount being transferred
23 is \$575,000.

24 Q. And what's the date here?

25 A. It's April 15, 2021.

1 Q. How does this wire transfer on April 15, 2021, compare
2 to the date on which this account was opened?

3 A. The account was opened April 6th, so.

4 Q. Nine days later?

5 A. Nine days later.

6 Q. And directing your attention to the bottom here on
7 Government Exhibit 35, does it indicate where or to whom
8 Empire Enterprises wired this \$575,000 on April 15th, 2021?

9 A. Yeah. So the beneficiary, this BNF, that is Trademark
10 Title Services. It shows the originator as Empire
11 Enterprises. And what this shows right here (indicating) is
12 what that purchase was for or what that transfer was for,
13 which is it says 15418 -- well, it says property address
14 15418 Hampshire Lane, Savage, Minnesota.

15 Q. What is that?

16 A. That is the house that he purchased.

17 Q. From using funds from the Empire Enterprises account?

18 A. Yes.

19 Q. There's more real estate purchases out of this account?

20 A. Yes, there are.

21 Q. I'm going to direct your attention to page 33 of
22 Government Exhibit O-11. Is this an example of another of
23 these purchases?

24 A. Yes, it is.

25 Q. Can you describe what's depicted here on page 33 of

1 Government Exhibit O-11?

2 A. So this is a cashier's check, instead of a wire, and
3 it's to Trademark Title Services for \$1,041,986.08. And
4 it's written on here what the purchase was for, which is
5 5594 and 5604 Candy Cove Trail Southeast, Prior Lake,
6 Minnesota, which was for the land. This is just the land.

7 Q. And do you -- are you familiar with this land located on
8 Candy Cove Trail in Prior Lake?

9 A. Yes.

10 Q. What is it?

11 A. Abdiaziz Farah was building a house there.

12 Q. And where -- where are the lots?

13 A. Oh, it's lakefront or lakefront lots.

14 Q. On Prior Lake?

15 A. On Prior Lake.

16 Q. On page 29 of this same exhibit there's another check
17 dated May 15th of 2021?

18 A. Yes.

19 Q. From Empire Enterprises?

20 A. Yes.

21 Q. Who is the check to?

22 A. It is to Johnson-Reiland Builders for \$250,000.

23 Q. What's the memo line?

24 A. It says Construction.

25 Q. Are you familiar -- are you familiar with

1 Johnson-Reiland Builders?

2 A. Yes.

3 Q. What is it?

4 A. They are a general contractor. They build homes.

5 Q. I'm going to go back to Government Exhibit M-13z, which
6 is this sources and uses analysis of Empire Enterprises.

7 Okay?

8 A. Okay.

9 Q. All right. We were looking at the use of the \$7 million
10 that was deposited into the Empire Enterprises accounts; is
11 that right?

12 A. Yes.

13 Q. So we talked about real estate. We've talked about the
14 bank account seizures. There's also foreign transfers?

15 A. Yes.

16 Q. What's the amount -- what does that mean, foreign
17 transfers?

18 A. They were mainly wires to -- out of country.

19 Q. How much money was wired out of the country from Empire
20 Enterprises?

21 A. Over \$1.1 million.

22 Q. I'm going to show some examples of that. Okay?

23 A. Okay.

24 Q. Going back to Government Exhibit O-11, that Old National
25 Bank account, I'm showing you page 36. Okay?

1 And, again, what's depicted here on page 36?

2 A. So this is another wire information provided by Old
3 National Bank. And, again, you can see that it's coming
4 from this account, the Empire Enterprises account, for a
5 total of \$204,795.

6 Q. What's the date on this wire?

7 A. It's May 4th, 2021.

8 Q. And does the bottom of this exhibit indicate where the
9 wire was being sent from Empire Enterprises?

10 A. Yes, it does. It shows the beneficiary as Capital View
11 Properties Limited in Nairobi, Kenya. And the originator
12 here is Empire Enterprises again.

13 Q. And what bank is the money being wired to in Kenya?

14 A. It shows that it is Absa Bank Kenya.

15 Q. Now, we've heard testimony about Capital View Properties
16 during this trial; is that right?

17 A. Yes.

18 Q. Could you remind us what Capital View Properties is?

19 A. They were a construction -- or they were going to build
20 a property out in Kenya. And I think Abdiaziz Farah and a
21 couple other defendants, they were -- I think they -- they
22 purchased shares or something.

23 Q. Okay. I'm showing you now what's been admitted as
24 Government Exhibit J-160.

25 Is this a brochure of the Capital View Properties

1 project?

2 A. Yes.

3 Q. And what was the project that Capital View Properties
4 was engaged in?

5 A. It appears that they were going to -- they were planning
6 on building this apartment complex right here.

7 Q. And where was Capital View Properties going to build
8 this apartment complex?

9 A. In Nairobi, Kenya.

10 Q. And on page 3 of Government Exhibit J-160, there's a
11 purchase agreement; is that right?

12 A. Yes.

13 Q. And who is the purchaser on this agreement?

14 A. The purchaser is Abdiaziz Shafii Farah.

15 Q. And who is he purchasing from?

16 A. Purchasing from Capital View Properties Limited.

17 Q. That's the entity to which he wired that money?

18 A. That's right.

19 Q. And what's the purchase relate to?

20 A. It says that it's relating to the sale and purchase of
21 five units of four-bedroom apartments. Yeah.

22 Q. And directing your attention to page 4, what is the date
23 of this purchase agreement between Abdiaziz Farah and
24 Capital View Properties Limited in Nairobi, Kenya?

25 A. It's April 30th, 2021.

1 Q. About four or five days before the wire transfer?

2 A. Right.

3 Q. And on page 6, what's the purchase price for these five
4 units that Abdiaziz Farah is purchasing?

5 A. It says it's 72 and a half million Kenya shillings.

6 Q. I think we concluded it's 100-to-1 exchange rate
7 roughly. So how much U.S. dollars would this be?

8 A. About \$725,000.

9 Q. Going back to Government Exhibit O-11, did Abdiaziz
10 Farah wire more money to complete this purchase for Empire
11 Enterprises?

12 All right. Now we're on page 38 of Government
13 Exhibit O-11.

14 A. Yes. Yep, he did wire more money.

15 Q. And what's the date of this wire?

16 A. This one is dated May 11th, 2021.

17 Q. Six days later?

18 A. Yes.

19 Q. And what's the amount that is wired from Empire
20 Enterprises LLC?

21 A. It's \$300,000.

22 Q. And what is the -- where is the money wired to?

23 A. So it's just like the one before. The beneficiary is
24 Capital View Properties Limited in Nairobi, Kenya. The
25 originator is Empire Enterprises LLC.

1 Q. I put that up on the left-hand side of the screen, that
2 wire transaction. Okay?

3 A. Okay.

4 Q. And then on the right-hand side I'm going to put up
5 page 25.

6 Do you see the check here on page 25 of Government
7 Exhibit O-11?

8 A. Yes.

9 Q. What's the, well, what's this check show?

10 A. So it's a check from ThinkTechAct Foundation to Empire
11 Enterprises for a total of \$432,796.

12 Q. And what is it for?

13 A. It says it's for CACFP food.

14 Q. Then there's a second one here on the bottom right-hand
15 corner of page 25; is that right?

16 A. Yes.

17 Q. What's the amount -- who is this check from?

18 A. It's from ThinkTechAct Foundation.

19 Q. Who is it to?

20 A. It's to Empire Enterprises LLC.

21 Q. What's the amount?

22 A. \$378,000.

23 Q. What does the memo line indicate the payment's for?

24 A. CACFP food.

25 Q. May 8th?

1 A. Yes.

2 Q. How many days later is \$300,000 wired from Empire
3 Enterprises to Capital View Properties in Nairobi, Kenya?

4 A. It's three days later.

5 Q. \$300,000?

6 A. Yes.

7 Q. I'm going to show you now page 40 of Government
8 Exhibit O-11.

9 Is this another wire transaction involving -- from
10 the Empire Enterprises account?

11 A. Yes, it is.

12 Q. What's the amount of the wire?

13 A. It's \$206,428.

14 Q. Who is it from?

15 A. It is from Empire Enterprises.

16 Q. And where is this money wired to?

17 A. It is going to Capital View Properties Limited.

18 Q. And the date of this wire?

19 A. It's June 1st, 2021.

20 Q. I want to direct your attention here to page 26 on the
21 right of Government Exhibit O-11.

22 Is there a check that was deposited into that
23 Empire Enterprises account on May 28th of 2021?

24 A. Yes.

25 Q. What was the amount of the check?

1 A. It's \$348,140.

2 Q. Who is it from?

3 A. It's from ThinkTechAct Foundation.

4 Q. What does the memo line say that that money was for?

5 A. It says "CACFP food."

6 Q. Directing your attention back to page 40 of Government
7 Exhibit O-11. Was that money used to purchase food?

8 A. It was not.

9 Q. What was it used for?

10 A. Purchase real estate in Kenya.

11 Q. And just to close the loop here, I'm directing your
12 attention to H-51a, Government Exhibit H-51a, which is a
13 text message exchange between Abdimajid Nur and Abdiaziz
14 Farah; is that right?

15 A. Yes.

16 Q. And in green, what does Abdiaziz Farah send to Abdimajid
17 Nur on May 29th, 2021?

18 A. This is -- it looks like it's a letter from the bank in
19 Kenya called Absa Bank.

20 Q. Is that the bank to which these funds were wired in
21 Nairobi?

22 A. Yes. Right. Yes.

23 Q. There were other foreign wires out of the Empire
24 Enterprises account; is that right?

25 A. I believe so.

1 Q. Show you Government Exhibit O-11 at page 37. Could you
2 describe this wire transaction?

3 A. Yeah. So it's a -- it's another wire May 6th, 2021, for
4 \$197,789.20 from Empire Enterprises.

5 Q. What's the date?

6 A. It's May 6, 2021.

7 Q. And does the bottom show what entity Empire Enterprises
8 wired this \$197,000 to on May 6th of 2021?

9 A. Yes. It is always right here (indicating). So this is
10 the beneficiary right here. It says Prinx Chengshan
11 (Shandong) Tire Company.

12 Q. A tire company?

13 A. Yes.

14 Q. And then two pages later on page 39, there's another
15 wire transaction to China; is that right?

16 A. Yes.

17 Q. What entity is wired money from Empire Enterprises in
18 this transaction?

19 A. So this one, it says it's the Junan Lishun Arts and
20 Crafts Company Limited.

21 Q. And directing your attention to the top of this page?
22 How much money is wired from Empire Enterprises to that
23 linen company in China?

24 A. It's \$227,582.

25 Q. What's the date on which this money is wired from Empire

1 Enterprises to China?

2 A. May 14th, 2021.

3 Q. Any of that food money?

4 A. No.

5 Q. All right. Back to the uses of Empire -- the \$7 million
6 that was deposited into the Empire Enterprises account.

7 Okay?

8 A. Mm-hmm.

9 Q. After Foreign Transfers, the next line is Defendants'
10 Other Entities.

11 A. Right.

12 Q. Can you remind us again what that is?

13 A. It's the other LLCs that the defendants have.

14 Q. And did you create a subchart showing the money that was
15 transferred from Empire Enterprises to these other entities
16 controlled by defendants in this case?

17 A. Yes, I did.

18 Q. Has that been marked, but not yet admitted, as
19 Government Exhibit M-13zh?

20 A. Yes.

21 MR. THOMPSON: Your Honor, I'd move to admit
22 Government Exhibit M-13zh?

23 THE COURT: Any objection?

24 M-13zh is admitted.

25

1 BY MR. THOMPSON:

2 Q. All right. Ms. Roase, can you show us what's depicted
3 on this chart?

4 A. Yes. So the 740,000, it's made up of 538,000 going to
5 MIB Holdings, which is Mahad Ibrahim's LLC; \$121,500 goes to
6 Nur Consulting, which is Abdimajid Nur's LLC; and there's
7 also \$80,000 going to Wadani Consulting, which is Mukhtar
8 Shariff's LLC -- or I'm sorry -- his company.

9 Q. And you've looked at a lot of these checks that flowed
10 out of Empire Enterprises to these entities?

11 A. Yes.

12 Q. They have memo lines?

13 A. I believe so. Yes, they do.

14 Q. Generally, what do the memo lines indicate the payments
15 are for?

16 A. They say they are for consulting.

17 Q. And we talked a little bit about MIB Holdings. That's
18 an LLC created by Mahad Ibrahim; is that right?

19 A. Right.

20 Q. Did you look into that when you -- during your
21 investigation?

22 A. I did. I subpoenaed those bank records to trace the
23 money.

24 Q. And Government Exhibit O-33, is that the bank account
25 opened on behalf of MIB Holdings?

1 A. Yes. That's Spire Credit Union.

2 Q. Opened by Mahad Ibrahim; is that right?

3 A. That's right, yep.

4 Q. I want to show you this account. Did you look at it
5 generally to see what kind of activity occurred in it?

6 A. I did.

7 Q. What did you see?

8 A. So you can see actually this was -- this was opened
9 March of 2019, but, you know, it's very much like
10 ThinkTechAct where it had -- it had very little activity
11 prior to COVID, and then during COVID there are significant
12 deposits into this account.

13 Q. And directing your attention to page 51, which is a
14 statement for this MIB Holdings account from March of 2021;
15 is that right?

16 A. Yes.

17 Q. And is this when that activity starts?

18 A. Right, yes. I think, yeah, I think it only -- it only
19 had \$10 from the original deposit in 2019, and then I
20 believe absolutely no activity until March of '21. That's
21 the very first activity, a penny from Gusto.

22 Q. What happened in the MIB Holdings account starting in
23 March of 2021?

24 A. There were significant deposits into that account from
25 Afrique, which is these Gusto payments. And I believe --

1 yeah, and then a lot I think from Empire, from the Empire
2 accounts.

3 Q. I'll show you some examples here.

4 Starting on page 79, there's a check dated
5 March 19th, 2021; is that right?

6 A. Yes.

7 Q. Who is the check from?

8 A. It's from Empire Cuisine & Market.

9 Q. Who is it to?

10 A. It is to MIB Holdings LLC.

11 Q. And what's it for?

12 A. It says it's for consulting.

13 Q. Page 80, is there another check?

14 A. Yes. Another one from Empire Cuisine & Market.

15 Q. What's the date?

16 A. April 1st, 2021.

17 Q. And how much did Empire Cuisine & Market pay to MIB
18 Holdings on April 1st of 2021?

19 A. \$127,829.

20 Q. What's it for?

21 A. It says it's for program design/consulting.

22 Q. On page 81 there's another check a few weeks later on
23 April 23rd; is that right?

24 A. Yes.

25 Q. This is from the Empire Enterprises account at Old

1 National Bank; is that right?

2 A. Yes.

3 Q. How much did Empire Enterprises pay to MIB Holdings on
4 April 23rd of 2021?

5 A. \$100,000 exactly.

6 Q. For -- what does the memo line indicate the payment is
7 for?

8 A. It says Consulting.

9 Q. Page 82, the next check deposited into the account is on
10 May 11th?

11 A. Yes.

12 Q. This, again, from that Old National Bank account of
13 Empire Enterprises?

14 A. This is.

15 Q. How much to MIB Holdings on May 11th from Empire
16 Enterprises?

17 A. It's \$172,329.80.

18 Q. What's it for?

19 A. It says it's for program consulting.

20 Q. And this is Mahad Ibrahim, correct?

21 A. Right.

22 Q. Who owns, controls ThinkTechAct and Mind Foundry?

23 A. Right.

24 Q. Page 83. Another check from Empire Enterprises?

25 A. Yes.

1 Q. What's the date on this check?

2 A. The date is May -- is May 31st, 2021.

3 Q. And how much does Empire Enterprises pay to MIB Holdings
4 on May 31st of 2021?

5 A. \$266,500.

6 Q. What's it for, according to the memo line?

7 A. It says Program Operations.

8 Q. Page 84, the next, literally, the next page of deposits,
9 correct?

10 A. Yes.

11 Q. There's a cashier's check from Empire Cuisine & Market
12 to MIB Holdings on July 6th of 2021?

13 A. Yes.

14 Q. What's the amount of that check?

15 A. \$158,000.

16 Q. And that same page, also a check from Bushra
17 Wholesalers?

18 A. That's right.

19 Q. Again, whose company is that?

20 A. It's Said Farah's and Abdiwahab Aftin's.

21 Q. And how much does their company pay to MIB Holdings on
22 June 11th of 2021?

23 A. \$189,000.

24 Q. What does the memo line indicate the payment is for?

25 A. It says Consulting.

1 Q. Next page, page 85, there's another check from Bushra
2 Wholesalers?

3 A. Yes.

4 Q. What's the date on the check?

5 A. August 3rd, 2021.

6 Q. How much does Bushra Wholesalers pay to MIB Holdings on
7 August 3rd of 2021?

8 A. \$221,456.

9 Q. What does the memo line say?

10 A. It says Consulting Program -- I can't read that one.
11 Oh, management, maybe.

12 Q. Okay. And then page 92 there's a wire transfer from
13 Empire Cuisine & Market; is that right?

14 A. Yes.

15 Q. Into this MIB Holdings account?

16 A. Yes, that's right.

17 Q. And what's the date on the wire?

18 A. It's October 29th, 2021.

19 Q. How much did Empire Cuisine & Market wire to Mahad
20 Ibrahim's company, MIB Holdings, on October 29th of 2021?

21 A. It's \$314,729 right there.

22 Q. And, finally, on page 95 there's another wire transfer;
23 is that right?

24 A. Yes.

25 Q. Who is it from?

1 A. It is from Empire Cuisine & Market.

2 Q. Who is it to?

3 A. It is to MIB Holdings LLC.

4 Q. On what date?

5 A. December 7th, 2021.

6 Q. And what is the amount that Empire Cuisine & Market
7 wired to MIB Holdings on December 7th of 2021?

8 A. \$289,742.

9 Q. Thank you, Ms. Roase.

10 THE COURT: Yes. Let's take our lunch break at
11 this time, and so we'll return at 1:30.

12 All rise for the jury.

13 **IN OPEN COURT**

14 **(JURY NOT PRESENT)**

15 THE COURT: Court is in recess until 1:30.

16 (Recess taken at 12:30 p.m. till 1:32 p.m.)

17

18 **IN OPEN COURT**

19 **(JURY PRESENT)**

20 THE COURT: You may all be seated.

21 Counsel, you may continue.

22 MR. THOMPSON: Thank you, Your Honor.

23 BY MR. THOMPSON:

24 Q. Good afternoon, Ms. Roase. Welcome back.

25 A. Thank you.

1 Q. When we left off before the break, we were talking about
2 an entity called MIB Holdings LLC. Do you recall that?

3 A. Yes.

4 Q. Can you remind us what MIB Holdings LLC is?

5 A. It's an entity created by Mahad Ibrahim.

6 Q. And Mahad Ibrahim is the person who ran ThinkTechAct
7 Foundation?

8 A. That's right.

9 Q. And, again, what kind of company was ThinkTechAct
10 Foundation?

11 A. It was a nonprofit.

12 Q. We looked before the break at a series of checks written
13 to MIB Holdings LLC; is that right?

14 A. Yes.

15 Q. I'm showing you one on the screen, page 81 of Government
16 Exhibit O-33. It's \$100,000 check from an Empire
17 Enterprises account at Old National Bank; is that right?

18 A. Yes.

19 Q. Did you -- well, first let me go back to the first page
20 of this exhibit.

21 The address listed on this account is an address
22 in Minnesota; is that right?

23 A. Yes.

24 Q. What's the address on it?

25 A. Its 6452 Killdeer Drive, Lino Lakes, Minnesota.

1 Q. Do you know what kind of address that is?

2 A. That's a house.

3 Q. Okay. The address on this account is a Minnesota
4 address.

5 During the investigation did you learn anything
6 about where Mahad Ibrahim lived?

7 A. Yes. He moved to Ohio.

8 Q. And when was that?

9 A. I'm not sure. Maybe, I think, sometime in 2021.

10 Q. And showing you page 58 of Government Exhibit O-33, this
11 MIB Holdings account, based on his financial records, were
12 you able to get a sense of where Mr. Ibrahim spent his time
13 in 2021?

14 A. Yes.

15 Q. And can you tell us what you learned and how you learned
16 it?

17 A. Yeah. You can tell from his -- usually his credit card
18 transactions or his debit card transactions where he is
19 using it. And you can see on this Spire Credit Union, he's
20 got a lot of debit card purchases in Columbus, Ohio.

21 Q. And is that where he had moved to?

22 A. Yes.

23 Q. And this is, page 58, is a July 2021 statement; is that
24 right?

25 A. Yes.

1 Q. Page 59 is the rest of that statement from July of 2021.
2 What does it show in terms of location?

3 A. It shows that he was in Ohio and then looks like maybe
4 July 28th he was in Minnesota. And then it looks like he
5 wasn't here for very long, and then he went back to Ohio.

6 Q. I'm directing your attention to the 61st page. This is
7 a statement from August of 2021; is that right?

8 A. Yes.

9 Q. Where are the debit card charges this month?

10 A. It's in Columbus, Ohio.

11 Q. Page 64 is the statement from September of 2021?

12 A. Yes.

13 Q. Can you describe the location of the debit card
14 purchases on this MIB Holdings account that month?

15 A. Yeah. So it looks like he started off the month in
16 Columbus, Ohio; but then I see mid September, towards the
17 bottom of the statement, there are some charges in Las
18 Vegas, Nevada. And then it looks like maybe an Orlando,
19 Florida, possibly too transaction.

20 Q. Similar patterns as we skip forward here, page 67, for
21 example, in October 2021?

22 A. Yes. Most of the time is spent in Columbus, Ohio, and
23 then I see towards the bottom, October 31st, Bloomington,
24 Minnesota.

25 Q. Now, Ms. Roase, earlier this morning you testified that

1 during your investigation, when you would identify a LLC
2 like this that received a lot of funds, you would look at
3 the use of those funds; is that right?

4 A. Yes.

5 Q. And, again, what were you looking for?

6 A. I was looking for food purchases.

7 Q. Did you do that with respect to this MIB Holdings
8 account?

9 A. I did.

10 Q. And did you do a summary chart for this account showing
11 how these consulting payments were used by MIB Holdings and
12 Mahad Ibrahim?

13 A. Yes, I did.

14 Q. I'm going to show you now what's been marked, but not
15 admitted, as Government Exhibit M-19.

16 Can you describe Government Exhibit M-19?

17 A. Yes. Yeah, this is similar to what the other charts
18 that we've seen so far. It's the sources of the funds that
19 are deposited into the account and then how that money was
20 used.

21 Q. And it says Combined MIB Holdings. Are there multiple
22 MIB Holdings accounts?

23 A. Yes, it's combined. I believe it was a checking and a
24 savings account.

25 Q. At Spire Federal Credit Union?

1 A. Yes.

2 Q. Your Honor -- and does this chart accurately summarize
3 the voluminous information in those bank records?

4 A. Yes, it does.

5 Q. And will it help the jury better understand those
6 records?

7 A. Yes.

8 MR. THOMPSON: Your Honor, I'd move to admit
9 Government Exhibit M-19.

10 THE COURT: Any objection?

11 M-19 is admitted.

12 MR. THOMPSON: Thank you, Your Honor.

13 BY MR. THOMPSON:

14 Q. Now, Ms. Roase, we just ate lunch, so remind us here
15 what these charts consist of.

16 A. Yeah. So this is a combined -- it's a combination of
17 multiple MIB Holdings accounts. I think, like I said, I
18 think it's a checking and a savings account.

19 And the combined period of review is from the
20 account opening March 20th, 2019, to January 31st, 2022, and
21 I believe that's when the account was closed.

22 THE JUROR: We don't see it.

23 THE COURT: Thank you. Now?

24 MR. THOMPSON: Thank you.

25

1 BY MR. THOMPSON:

2 Q. All right. That's the title that you just described?

3 A. Yes.

4 Q. Okay. So the account was opened in March 2019, closed
5 January 31st of 2022?

6 A. Yes.

7 Q. Let's start as we always do with the Sources of Funds,
8 the money that flowed into the account.

9 A. Yeah. So I had talked about it a little bit earlier
10 when it was first opened. March of 2019 there was a \$10
11 deposit, which is actually just this cash item right here,
12 and then absolutely nothing happened in that account until
13 about February of 2021. And that would be everything else
14 that came in during that -- after February 2021.

15 Q. And I see four -- four entities that deposited money or
16 wrote money to -- checks to MIB Holdings; is that right?

17 A. Yes. I believe Empire Cuisine, Bushra Wholesalers and
18 Empire Enterprises all wrote checks. I think Afrique
19 Hospitality Group actually was electronic payments via a
20 company called Gusto.

21 Q. What kind of company is Gusto?

22 A. Gusto is like a payment processor.

23 Q. Okay. So first Empire Cuisine & Market LLC, whose
24 entity is that?

25 A. That is Abdiaziz Farah's and Mohamed Ismail's.

1 Q. And how much money did Empire Cuisine & Market pay to
2 MIB Holdings in 2021?

3 A. \$915,300.

4 Q. And we looked at some of those checks earlier; is that
5 right?

6 A. Yes.

7 Q. What did the memo line indicate that it was for?

8 A. It said consulting.

9 Q. Second entity is Bushra Wholesalers LLC. Whose entity
10 is that?

11 A. That is Said Farah's and Abdiwahab Aftin's.

12 Q. Also defendants in the case here?

13 A. Yes.

14 Q. How much did Bushra Wholesalers send to Mahad Ibrahim's
15 company MIB Holdings in 2021?

16 A. \$570,256.

17 Q. Again, consulting payments, according to the memo lines
18 on the check?

19 A. Yes.

20 Q. And then Empire Enterprises LLC, again, whose entity is
21 that?

22 A. That's Abdiaziz Farah's.

23 Q. And who else is a signatory on that account?

24 A. Abdimajid Nur.

25 Q. How much did Empire Enterprises send to MIB Holdings in

1 2021?

2 A. \$538,829.80.

3 Q. And, finally, Afrique Hospitality Group.

4 A. That is Mukhtar Shariff's, and it was \$144,040.38.

5 Q. And you said those were the payments via the Gusto
6 system?

7 A. Right.

8 Q. Ms. Roase, did you look into how MIB Holdings used those
9 funds?

10 A. Yes, I did.

11 Q. And, again, what were you looking for?

12 A. I was looking for food expenses.

13 Q. Did you find any?

14 A. I did not.

15 Q. What did you find?

16 A. It was -- it was more of what I'd been seeing, which is
17 property purchases, construction, personal use, basically.

18 Q. So the top line of Uses of Funds from this account is
19 the legal order, the seizure warrant; is that right?

20 A. That's right.

21 Q. Was that on that same date in January 2022?

22 A. Yes.

23 Q. So where were those funds on January 20th of 2022?

24 A. I'm sorry?

25 Q. Where were they seized from?

1 A. Oh, it was seized from MIB Holdings account.

2 Q. That was the account balance at the time?

3 A. Right, that was the balance, right.

4 Q. So of this \$2.1 million, what -- setting aside the bank
5 account seizure, what was the highest category of spending
6 or use of the funds?

7 A. It's labeled as assets - property expenses, for
8 \$729,192.05.

9 Q. And did you find the checks and payments to those --
10 related to those property expenses?

11 A. Yes, I did.

12 Q. What kind of real estate was purchased?

13 A. He was -- he had constructed a home in Ohio.

14 Q. Who constructed a home in Ohio?

15 A. Mahad Ibrahim.

16 Q. And those payments related to that?

17 A. Yes.

18 Q. Showing you now -- back to Government Exhibit O-33,
19 which is this MIB Holdings account.

20 At page 91 it looks like there's another wire
21 transfer; is that right?

22 A. Yes, it is.

23 Q. Can you describe this wire transfer out of MIB Holdings?

24 A. So it is, let's see, June 1st, 2021. It's a wire in the
25 amount of \$120,000.

1 Q. Is that right -- can you mark it on your screen there?

2 A. Yep. It's right here (indicating).

3 Q. And it's from MIB Holdings; is that right?

4 A. Yes.

5 Q. Who is the wire to?

6 A. So the beneficiary is down here, and it says 3 Pillar
7 Homes.

8 Q. And what is 3 Pillar Homes?

9 A. That is the construction company that -- out in Ohio
10 that he paid to construct his home.

11 Q. And moving up to Government Exhibit O-33 at page 87, is
12 there another payment here from MIB Holdings and Mahad
13 Ibrahim to 3 Pillar Homes?

14 A. Yes. This is a check in the amount of \$200,000.

15 Q. And what's the date on the check?

16 A. August 20th, 2021.

17 Q. What does the memo line indicate that it's for?

18 A. It says 8592 EF construction.

19 Q. I'm going to direct your attention to Government
20 Exhibit H-54a, which is a text message exchange between
21 Abdiaziz Farah and Mahad Ibrahim; is that right?

22 A. Yes.

23 Q. And when is the date of this -- these text messages were
24 sent?

25 A. It's February 28th, 2021.

1 Q. And what are they discussing?

2 A. They're talking about, it looks like, the price of the
3 construction of Mahad Ibrahim's home.

4 Q. And at the bottom of page 1 of Government Exhibit H-54a,
5 it looks like Mahad Ibrahim sends a text message to Abdiaziz
6 Farah on February 28th; is that right?

7 A. Yes.

8 Q. Can you describe what he texted to Abdiaziz Farah that
9 day?

10 A. Yeah. So those checks, they were made out to this
11 3 Pillar Homes, and the memo lines on those checks said
12 8592 EF. So I believe that this is what he was building in
13 Ohio.

14 Q. And this looks like a floor plan; is that right?

15 A. Yes.

16 Q. What's the title on the 3 Pillar Homes Building Dreams
17 floor plan?

18 A. It's the Ibrahim-Aser residence.

19 Q. And I believe on the second page of Government
20 Exhibit H-54a Mahad Ibrahim sends some information about the
21 cost of this home; is that right?

22 A. Yes.

23 Q. Can you describe that for the jury?

24 A. So it looks like the custom floor plan is \$523,770.

25 There's additional options that were added for 195,000. The

1 lot itself was 177,000. So the total price of the home
2 \$896,823.

3 Q. All right. Ms. Roase, I'm going to direct your
4 attention back to Government Exhibit M-19, which is this
5 summary chart of the sources and uses of funds into and out
6 of the MIB Holdings bank accounts. Okay?

7 A. Okay.

8 Q. You said you were looking for food expenses.

9 A. Yes.

10 Q. The largest category of funds are the bank account
11 seizures and the real estate purchased, correct?

12 A. Yes.

13 Q. Then we have credit card expenses; is that right?

14 A. Yes.

15 Q. Did you look at those expenses?

16 A. I did.

17 Q. Why did you look at them and what did you find?

18 A. Sometimes people use credit cards to purchase food; so
19 because it's, you know, a fairly significant amount, I took
20 a look at it, and I did not find food.

21 Q. What kind of expenses did you find on Mr. Ibrahim's
22 credit card?

23 A. Luxury items. I think some really expensive jewelry,
24 some high-end furniture stores, a lot of high-end retail
25 stuff that was not food.

1 Q. Okay. The next line item is \$110,000 for Other Business
2 Investment. What does that mean?

3 A. It appears that he invested money in other ventures, and
4 so that's what that line item is.

5 Q. Let's look at some examples of that.

6 Directing your attention back to Government
7 Exhibit O-33 at page 88. This is a check on September 1st,
8 2021; is that right?

9 A. Yes.

10 Q. Could you describe it for the jury?

11 A. So it's a check made out to B & M Craft Spirits LLC for
12 \$20,000, and in the memo line it says Investment.

13 Q. Is that one of the items that you categorized as
14 investment?

15 A. Yes, it is.

16 Q. Page 89 of Government Exhibit O-33 is another check from
17 MIB Holdings; is that right?

18 A. Yes.

19 Q. Could you describe this check?

20 A. This one is made out to Make Real, Inc., for \$90,666.43,
21 and the memo line says Investment.

22 Q. What's Make Real, Inc.?

23 A. I believe it's an escape room company.

24 Q. Okay. Did you find some emails related to this Make
25 Real, Inc., during the investigation?

1 A. Yes.

2 Q. I'd like to show you what's been marked, but not yet
3 admitted, as Government Exhibit J-147.

4 Do you see Government Exhibit J-147?

5 A. Yes.

6 Q. Is this an email that was obtained during the
7 investigation?

8 A. Yes.

9 Q. From a search warrant of Mahad Ibrahim's bank account --
10 or sorry.

11 A. Email.

12 Q. Gmail account?

13 A. Yes.

14 MR. THOMPSON: Your Honor, I'd move to admit
15 Government Exhibit J-147.

16 THE COURT: Any objection?

17 MR. ANDREW BIRRELL: No objection to the exhibit
18 being conditionally received.

19 MR. THOMPSON: All right. Ms. Roase, could you --

20 THE COURT: Wait a minute. J-147 is conditionally
21 admitted.

22 BY MR. THOMPSON:

23 Q. Ms. Roase, can you describe Government Exhibit J-147?

24 A. Yeah. It looks like Mahad Ibrahim signed electronically
25 this deal with Make Real, Inc.

1 Q. And on the third page here there's a contract or
2 agreement; is that right?

3 A. Yes.

4 Q. And can you describe it here at the top of page 3 of
5 Government Exhibit J-147?

6 A. Yeah. So it looks like MIB Holdings is listed as the
7 investor and made a payment of \$90,616.43 on August 29th,
8 2021, to Make Real, Inc.

9 Q. Was that the amount of the check that we just looked at?

10 A. I'm not sure. I don't -- yeah, actually I think it was.

11 Q. Okay. Now I'm going to show you what's been marked as
12 Government Exhibit J-144.

13 Is this another email that was obtained pursuant
14 to a search -- an email search warrant during the
15 investigation?

16 A. Yes.

17 Q. From Mahad Ibrahim to Abdiaziz Farah and someone named
18 Alexis Santos?

19 A. Yes.

20 MR. THOMPSON: Your Honor, I'd move to admit
21 Government Exhibit J-144.

22 THE COURT: Any objection?

23 MR. ANDREW BIRRELL: No objection to its
24 conditional receipt.

25 THE COURT: The J-144 is conditionally admitted.

1 BY MR. THOMPSON:

2 Q. Can you describe this exhibit for the jury?

3 A. Yeah. It looks like it's Mahad Ibrahim connecting
4 Abdiaziz Farah to Alexis Santos, who is with Make Real,
5 Inc., and it looks like he's referring -- Mahad Ibrahim is
6 referring Abdiaziz Farah to this investment deal.

7 Q. Back in April of 2021?

8 A. Yes.

9 Q. And I believe these two discussed it in a text message;
10 is that right?

11 A. Yes.

12 Q. And that's Government Exhibit H-54s?

13 A. Yes.

14 Q. And when do Mahad Ibrahim in blue and Abdiaziz Farah
15 exchange these text messages? What's the date?

16 A. Yeah, it's December 28th, 2021.

17 Q. And what is Mahad Ibrahim talking about here?

18 A. He says he -- he mentions the stabilizing the food
19 program and then wanting to work on making the escape room
20 global.

21 Q. And that's the Make Real investment?

22 A. Yes.

23 Q. Direct your attention back to Government Exhibit M-19.

24 Just going through the Uses of Funds that were
25 sent to MIB Holdings, there's also \$30,000 to Coinbase.com?

1 A. Yes.

2 Q. What's Coinbase.com?

3 A. It's a cryptocurrency exchange.

4 Q. Did you look into those records?

5 A. Yes, I did.

6 Q. What did you find?

7 A. For this one in particular he -- it looks like Mahad
8 Ibrahim invested \$30,000 in cryptocurrency.

9 Q. Not food, I take it?

10 A. Not food.

11 Q. Okay. Now, directing your attention back to the Sources
12 of Funds in this account, of the \$2.1 million that was
13 deposited into the MIB Holdings account, about \$570,000 came
14 from Bushra Wholesalers; is that right?

15 A. Yes.

16 Q. Did you do some investigating into Bushra Wholesalers?

17 A. Yes, I did.

18 Q. What did you find? What did you do?

19 A. I subpoenaed the Bushra Wholesalers bank accounts, and I
20 also looked up the Secretary of State filing.

21 Q. Okay. I'm going to show you now what's been marked as
22 Government Exhibit B-9. Again, what is Government
23 Exhibit (b) 9?

24 A. This is the Secretary of State filing for Bushra
25 Wholesalers LLC.

1 Q. Okay. And, again, who created this company?

2 A. It is Said Farah and Abdiwahab Aftin.

3 Q. And on page 2, when did they create this Bushra
4 Wholesalers?

5 A. February 10th, 2021.

6 Q. Was Bushra Wholesalers significant to your
7 investigation?

8 A. Yes.

9 Q. How so?

10 A. So I saw a lot of money from Empire Cuisine and
11 ThinkTechAct paying Bushra Wholesalers purportedly for food,
12 so I wanted to look into that account and make sure that
13 they were buying food; but also, you know, when I looked it
14 up on the Secretary of State website, I found that it had
15 just been created in 2021.

16 Q. That was significant to you?

17 A. That was.

18 Q. Why?

19 A. Based on what I -- the type of activity that I was
20 seeing in the bank account right away after it was created,
21 that part was significant.

22 Q. Okay. Let's talk about that. The company was formed on
23 February 10th, 2021?

24 A. Yes.

25 Q. There was a bank account opened, I take it?

1 A. Yes.

2 Q. I'm going to show you Government Exhibit O-24. What is
3 Government Exhibit O-24?

4 A. So this is one of the bank accounts that Bushra
5 Wholesalers LLC had opened up.

6 Q. Where was this account opened up at?

7 A. This was at Bank of America.

8 Q. And the account title here at the top of the first page?

9 A. Yep. It's Bushra Wholesalers LLC.

10 Q. And at the bottom of page 1, who are the signatories on
11 the account?

12 A. It's Said Farah and Abdiwahab M. Aftin.

13 Q. What's the date on which Said Farah and Abdiwahab Aftin
14 created this account in the name of Bushra Wholesalers?

15 A. February 16, 2021.

16 Q. About six days after the company was created?

17 A. Yes.

18 Q. Now, I'm directing your attention to page 2 of
19 Government Exhibit 24. Can you tell us what we're looking
20 at here?

21 A. Yeah. So this is Bushra Wholesalers LLC business
22 checking account, and you can see the account summary here,
23 the beginning balance. This is when it was opened; it was
24 zero.

25 And in this month, which this statement ends just,

1 you know, end of the month, so just two-week period, the
2 deposits were over \$269,000.

3 Q. A significant amount in your mind?

4 A. Yes.

5 MR. SCHLEICHER: Objection, Your Honor. Leading.

6 THE COURT: Overruled.

7 BY MR. THOMPSON:

8 Q. I'd like to direct your attention to page 34 of
9 Government Exhibit 24. What is this?

10 A. This is a check from ThinkTechAct Foundation payable
11 to -- it looks like it was originally written out to Bushra
12 Properties LLC, but then it was changed to Bushra Wholesaler
13 LLC.

14 Q. And what's the amount of the check?

15 A. It's \$100,000.

16 Q. And the date on the check?

17 A. February 11th, 2021.

18 Q. And was that date significant to you?

19 A. Yeah. This was one day after it was -- this company was
20 filed with the Secretary of State.

21 Q. Before the bank account was opened?

22 A. Right.

23 Q. And what's the memo line?

24 A. It says Food Storage.

25 Q. Now I'm directing your attention to page 36 of

1 Government Exhibit 24. Is there another check here?

2 A. Yes.

3 Q. What's the -- can you describe this check for the jury?

4 A. It's from Empire Cuisine & Market. It's dated
5 February 16, 2021, which is when this account was created at
6 Bank of America. The amount is for \$100,000, and the memo
7 line for this says Wholesale Products.

8 Q. And the date on this check, how does that compare to
9 when -- the date that the account was open?

10 A. It's the same day.

11 Q. Are these two the opening deposits into the account,
12 these two checks?

13 A. Yes, they are.

14 Q. Had the company spent any money at that point, Bushra
15 Wholesaler?

16 A. No.

17 MR. SCHLEICHER: Objection. Foundation.

18 BY MR. THOMPSON:

19 Q. Had there been any spending out of the account prior to
20 this date?

21 A. No.

22 Q. Did you look into how those 200 -- \$200,000 deposited
23 into the Bushra Wholesaler account on February 16th of 2021
24 was spent?

25 A. Yes.

1 Q. I'm showing you now Government Exhibit O-24 at page 4.

2 Again, we looked at page 2, which was the first
3 month account statement; is that right?

4 A. Yes.

5 Q. Page 4. What is page 4 here?

6 A. So page 4 is the -- it's the details of the -- of the
7 bank statement for February.

8 So you can see, yeah, so you can see the original
9 deposit on February 16, 2021. It was the \$200,000 checks
10 that makes up this 200,000. There was a third check on
11 February 22nd for \$12,000. And then the next thing,
12 February 23rd, down here, the withdrawals, it's a wire for
13 \$80,000 to China.

14 Q. So of that \$200,000 deposited, \$80,000 was wired to
15 China?

16 A. Yes.

17 Q. And can you describe the wire detail listed on the -- on
18 page 4 here?

19 A. Yeah. So the beneficiary is right here. It's the Prinx
20 Chengshan. I think it's the tire company. And right here
21 it said it's for goods.

22 Q. During the trial have we -- we've seen text messages
23 about this entity in China; is that right?

24 A. Yes.

25 Q. I'm going to show you Government Exhibit H-59 at

1 page 13.

2 First off, can you orient the jury to what we're
3 looking at here on Government Exhibit H-59?

4 A. Yeah, there's -- it looks like Abdiaziz Farah is sending
5 to Said Farah an invoice.

6 Q. And this is a text message or WhatsApp message exchange?

7 A. Yes, it is.

8 Q. And when does Abdiaziz Farah send this invoice to Said
9 Farah?

10 A. February 21st, 2021.

11 Q. Can you describe the invoice that Abdiaziz Farah sent to
12 his brother that day?

13 A. Yeah. So -- so we can see on the top there it says this
14 invoice is from Prinx Chengshan Tire Company, and it looks
15 like it says the description of goods is brand new tires. I
16 think the total is \$80,000. The delivery port is Qingdao,
17 China, and the destination port is Dar es Salaam.

18 Q. Do you know where Dar es Salaam is?

19 A. I believe it's in Kenya.

20 Q. Tanzania?

21 A. Is it? Oh, yes, Tanzania. Sorry. Yes.

22 Q. East Africa?

23 A. Yes.

24 MR. SCHLEICHER: Objection. Leading. No
25 foundation. Move to strike.

1 THE COURT: Overruled. The court will let it
2 stand.

3 BY MR. THOMPSON:

4 Q. All right. So that's on page 13.

5 On page 14 of this exhibit Abdiaziz Farah sends
6 another text message to his brother on February 23rd; is
7 that right?

8 A. Yes.

9 Q. Could you describe that text message?

10 A. It looks like it's the wire information to send to this
11 beneficiary, which is Prinx Chengshan Tire Company.

12 Q. And then on the top of page 15 another text on the 23rd
13 from Abdiaziz Farah in green. Do you recognize this?

14 A. Yeah. It's the same invoice that was sent to Said Farah
15 earlier, two days earlier.

16 Q. And then how does Said Farah respond on the 23rd?

17 A. So this is a wire transfer authorization form from Bank
18 of America. It's a little blurry, but the account title
19 says Bushra Wholesalers. So it's coming out of that
20 account.

21 Q. And what's the recipient listed here?

22 A. Yeah, it's -- it's that Prinx Chengshan Tire Company
23 right there.

24 Q. And what's the date?

25 A. It's February 23rd, 2021.

1 Q. And directing your attention on the left side of the
2 screen back to Government Exhibit O-24 at page 4.

3 Is that the same wire transfer out of the Bushra
4 Wholesaler bank account at Bank of America?

5 A. Yes, it is.

6 Q. On February 23rd of 2021?

7 A. Yes.

8 Q. Ms. Roase, did you find other international transfers
9 out of the Bushra Wholesalers account?

10 A. I did.

11 Q. And on the right side of the screen, I'm going to direct
12 your attention back to Government Exhibit H-59, this time at
13 page 25.

14 And, again, what text message exchange -- or who
15 is exchanging WhatsApp messages on Government Exhibit H-59?

16 A. It's Said Farah and Abdiaziz Farah.

17 Q. And here on April 3rd, 2021, what does Abdiaziz Farah
18 text to Said Farah?

19 A. So he's letting Said Farah know that there's these
20 amounts of money coming. I'm sorry. It's a \$210,000
21 cashier's check that he will be receiving, 10,000 of that is
22 for Said Farah, 10,000 is Abdiwahab, and the 190,000 is
23 supposed to be wired.

24 Q. And where -- does it say information about where and
25 when it's due, that \$190,000?

1 A. It says it's due Tuesday or Wednesday in Kenya.

2 Q. And further down on that page 25 of Government
3 Exhibit H-59, does Abdiaziz Farah send some additional text
4 messages to Said Farah on April 4th, 2021?

5 A. Yes. He says, "\$190,000 please for Tuesday," and the
6 invoice needs to be made out to Bushra Wholesale LLC.

7 Q. I'm directing your attention now to the left side of the
8 screen to Government Exhibit O-24 at page 46. And that's
9 that Bushra Wholesaler account; is that right?

10 A. Yes.

11 Q. Okay. And can you describe the check that appears on
12 page 46?

13 A. So this is a cashier's check from Empire Cuisine &
14 Market out of their Old National Bank, and it's made payable
15 to Bushra Wholesale LLC for \$210,000.

16 Q. And what's the date on that?

17 A. April 2nd, 2021.

18 Q. And how does that compare to this text message that
19 Abdiaziz Farah sent to Said Farah on April 3rd, 2021?

20 A. So this is dated -- or the text happened a day after the
21 cashier's check was drawn on the Empire Cuisine & Market
22 account.

23 Q. And what does Abdiaziz Farah tell Said Farah that
24 Abdimajid will bring him?

25 A. So it says Abdimajid is going to bring the \$210,000

1 cashier's check, and then it follows with how that money is
2 to be broken out.

3 Q. And, again, remind us how it was to be broken up.

4 A. So 10,000 for Said Farah, 10,000 for Abdiwahab and then
5 \$190,000 to be wired to Kenya.

6 Q. Did he in fact wire that money?

7 A. Yes, he did.

8 Q. Now, I'm directing your attention to, on the left side
9 of the screen, to page 22 of this Bushra Wholesaler account
10 at Government Exhibit O-24.

11 And can you describe for the jury what kind of
12 transaction occurred on April 6th, 2021?

13 A. Yeah. So that shows that there was a wire that went out
14 on April 6, 2021, and it went to this Jiangxi Enda Linen
15 Company, and it says it's for goods.

16 Q. And what was the amount of that wire transaction that
17 was sent from Bushra Wholesaler to China on April 6, 2021?

18 A. It's \$190,000.

19 Q. How does that compare to Abdiaziz Farah's request to
20 Said Farah three days earlier on April 3rd?

21 A. It's the same amount.

22 Q. And directing your attention back on the right side of
23 the screen to Government Exhibit H-59, that text message or
24 WhatsApp message exchange between Abdiaziz Farah and Said
25 Farah. I want to skip ahead to page 27. Page 26, I should

1 say.

2 And at the bottom of the page Abdiaziz Farah sends
3 a message to Said Farah on April 5th; is that right?

4 A. Yes.

5 Q. What does he say?

6 A. He says, "Please send me the receipt."

7 Q. And then what does he say at the top of page 27?

8 A. It says, "Thanks, Abtii."

9 Q. So then Abdiaziz Farah sends another text or WhatsApp
10 message to Said Farah; is that right?

11 A. Yes.

12 Q. Could you describe what -- the image that he sent?

13 A. So it's an invoice from this Jiangxi Enda Linen Company,
14 and it looks like it's addressed to Bushra Wholesale LLC,
15 and it's for \$190,000.

16 Q. What's the product listed on the invoice here?

17 A. It says Textile Material.

18 Q. And how does that -- and what entity is listed on this
19 invoice?

20 A. It's Bushra Wholesale.

21 Q. Does -- how does this invoice compare, that Abdiaziz
22 Farah sent to Said Farah, compare to the wire transaction
23 from Bushra Wholesaler on April 6th?

24 A. It's the same. It's the same entity.

25 Q. Same amount?

1 A. Same amount.

2 Q. Did Abdiaziz -- did you also find other wire transfers
3 from other entities involved in this case to this company
4 Jiangxi Enda Linen Company in China?

5 A. Yes.

6 Q. I want to show you -- or direct your attention to
7 Government Exhibit O-8 at page 159.

8 Now, this is an Empire Cuisine & Market bank
9 account; is that right? Government Exhibit O-8?

10 A. Yes, it is.

11 Q. And on page 159 there appears to be a wire transfer
12 receipt; is that right?

13 A. Yes.

14 Q. Would you orient us to what we're looking at here?

15 A. So it's a wire transfer for March 1st, 2021, for the
16 amount of \$80,000 coming out of Empire Cuisine & Market
17 account.

18 Q. And does the bottom of page 159 show to what entity this
19 \$80,000 was wired?

20 A. Yes. This is, yes, this is to Prinx Chengshan Tire
21 Company.

22 Q. And we've seen something like that earlier; is that
23 right?

24 A. Yes.

25 Q. Now, directing your attention to page 160 of Government

1 Exhibit O-8, this Empire Cuisine account, is this another
2 wire transfer?

3 A. Yes, it is.

4 Q. Who is it from?

5 A. So it's from Empire Cuisine & Market.

6 Q. On what date?

7 A. March 12th, 2021.

8 Q. What's the amount?

9 A. \$216,728.

10 Q. And directing your attention to the bottom, to what
11 entity is this \$216,000 wired from Empire Cuisine & Market
12 on March 12th of 2021?

13 A. So this time this is to Jiangxi Enda Linen Company.

14 Q. Do you recognize that name?

15 A. Yes.

16 Q. How so?

17 A. It was the -- it's the same entity as the \$190,000 that
18 Said Farah had wired out of the Bushra account.

19 Q. Directing your attention to the next page of Government
20 Exhibit O-8, there's another wire transfer request; is that
21 right?

22 A. Yes.

23 Q. From Empire Cuisine & Market?

24 A. Yes.

25 Q. To what entity?

1 A. This one is back to that Prinx Chengshan Tire Company.

2 Q. And how much did Empire Cuisine & Market wire to this
3 Chinese tire company on April 5th, 2021?

4 A. \$189,787.

5 Q. Were there also wire transfers from Empire Enterprises
6 to this entity in China?

7 A. Yes.

8 Q. I direct your attention to Government Exhibit O-11 at
9 page 37.

10 Now, this is an Empire Enterprises account; is
11 that right?

12 A. Yes, it is.

13 Q. And, again, whose entity is that?

14 A. It is Abdiaziz Farah's, and Abdimajid Nur is an account
15 signer on this account.

16 Q. Okay. Now, what's the date on this wire transfer?

17 A. This is May 6th, 2021.

18 Q. And the sending company, again, Empire Enterprises LLC?

19 A. Yes.

20 Q. Do you recognize the address listed?

21 A. Yes. 2713 Fifth Avenue South, Said Farah's house.

22 Q. What's the amount that's wired here on May 6th of 2021
23 from Empire Enterprises?

24 A. \$197,789.20.

25 Q. And directing your attention to the bottom of page 37,

1 Government Exhibit 11, to what entity was this money wired?

2 A. It's this Prinx Chengshan Tire Company.

3 Q. All right. Now, two pages forward, page 39, there's
4 another wire transfer; is that right?

5 A. Yes.

6 Q. Here on Government Exhibit O-11, this Empire Enterprises
7 account?

8 A. Yes.

9 Q. What? About a week later?

10 A. Yeah, May 14th, 2021.

11 Q. What's the amount of this wire transaction from Empire
12 Enterprises?

13 A. \$227,582.

14 Q. And where did Empire Enterprises wire this \$227,000 on
15 May 14th of 2021?

16 A. I think this is the first time we're seeing this entity,
17 is Junan Lishun Arts and Crafts Company in China.

18 Q. Shandong, China, again?

19 A. Yes.

20 Q. Now, just to be clear, those wires came out of the
21 Empire Enterprises account; is that right?

22 A. Yes.

23 Q. Just to remind us, I'm going to direct your attention
24 back to Government Exhibit M-13z.

25 Again, this account was opened on April 6th of

1 2021; is that right?

2 A. Yes.

3 Q. And what's the source of the funds deposited into that
4 account over the next eight months?

5 A. The majority is food program money.

6 Q. And where was --

7 MR. MOHRING: I'm sorry. Objection. 701, 702.

8 THE COURT: Overruled.

9 BY MR. THOMPSON:

10 Q. Where was \$1.1 million of that money sent from Empire
11 Enterprises?

12 A. They were wired to China, and I think it was to
13 Tanzania. I forget if it was out of this account, but they
14 were foreign wires. They were wired out of the country.

15 Q. Okay. All right. We've talked about Bushra, we talked
16 about Empire Cuisine & Market, we talked about Empire
17 Enterprises wires abroad.

18 Abdiaziz Farah had a partner in Empire Cuisine &
19 Market; is that right?

20 A. Yes.

21 Q. Who was his partner?

22 A. Mohamed Ismail.

23 Q. Did you look to see whether Mohamed Ismail sent any
24 money abroad during this time frame?

25 A. I did.

1 Q. Okay. What did you find?

2 A. He did send money abroad out of his personal accounts.

3 Q. I'm going to show you now -- or direct your attention to
4 Government Exhibit O-66.

5 All right. Page 1. Can you tell us what we're
6 looking at here on Government Exhibit O-66?

7 A. So this is an account that was opened July 2nd, 2019.
8 It's a personal checking account for Mohamed J. Ismail.

9 Q. I want to direct your attention to page 296 of Mohamed
10 Ismail's personal account here. Okay?

11 A. Okay.

12 Q. What do we see on page 296 of Government Exhibit O-66?

13 A. So there's a check from Empire Cuisine & Market made out
14 to Mohamed Jama Ismail, dated February 20th, 2021, for
15 \$200,000, and the memo line says Investment.

16 Q. And if I turn to page 89, I think that's the
17 corresponding bank statement for that month; is that right?

18 A. Yes.

19 Q. Can you show us where that deposit went into the
20 account?

21 A. Yeah. So it looks like it was -- is right here
22 (indicating).

23 Q. What was the balance of the account prior to that
24 \$200,000 check from Empire Cuisine & Market?

25 A. So this is the prior day's balance, \$6,714.86.

1 Q. Okay. I'm going to skip ahead to page 94, which I
2 believe is the next month's statement for Mohamed Ismail's
3 personal account at Wells Fargo; is that right?

4 A. Yes.

5 Q. What month are we talking?

6 A. This is March of '21.

7 Q. Okay. I'm going to direct your attention to March 4th.
8 What happened on March 4th out of Mohamed Ismail's personal
9 bank account?

10 A. So there is a wire transfer to this Jiangxi Enda Linen
11 Company in China for \$199,785.

12 Q. Have you seen that company before?

13 A. Yes.

14 Q. Where?

15 A. Out of -- there's a wire out of the Bushra Wholesaler
16 account, and there were wires out of the Empire Enterprise
17 account.

18 Q. I'm going to go to page 431 of this Exhibit O-66,
19 Mohamed Ismail's personal account. Is this the wire
20 transaction detail?

21 A. Yes, it is.

22 Q. Can you walk us through this \$199,000 wire that Mohamed
23 Ismail sent on March 4th of 2021?

24 A. Yeah. So here's the date. March 4th, 2021. You can
25 see the person being debited is Mohamed Ismail's account.

1 And the beneficiary is this Jiangxi Enda Linen Company. And
2 down here shows details, and it says purchase of a diesel
3 engine.

4 Q. And what's the amount that was wired here?

5 A. The amount is 199,785 in U.S. dollars.

6 Q. Page 431. I'm going to direct your attention to the
7 next page of Government Exhibit O-66, page 432, here again
8 in Mohamed Ismail's personal bank account. What do we find
9 here?

10 A. So this one is dated June 29th, 2021, for \$100,000 U.S.
11 dollars. It is -- the debit address is coming out of
12 Mohamed J. Ismail's bank account, and the beneficiary is
13 this Jiangxi Enda Linen Company.

14 Q. In China again?

15 A. In China.

16 Q. And now I'm directing your attention to page 438 of
17 Government Exhibit O-66. Is there another wire out of
18 Mohamed Ismail's personal account at Wells Fargo?

19 A. There is. This one is dated October 7th, 2021, for
20 another \$100,000, coming out of Mohamed J. Ismail's account.
21 Beneficiary -- this is a little bit harder to tell. It's --
22 I think it's this (indicating). I think -- it appears to be
23 incomplete, but in any case it's going to China.

24 Q. Shangrao City, Xiangde Enter?

25 A. Yes.

1 Q. And it's a \$100,000 wire?

2 A. It's \$100,000.

3 Q. All right. Ms. Roase, I want to talk to you about some
4 more international wires. Okay?

5 A. Okay.

6 Q. We've talked a lot about February of 2021; is that
7 right?

8 A. Yes.

9 Q. Is that significant to the investigation of this group?

10 A. Yes.

11 Q. How so?

12 A. I'd say a lot of new entities were being created in
13 20 -- February of 2021.

14 Q. And was there something that caused that creation of
15 those entities?

16 A. The new sites, I guess, the new --

17 MR. MOHRING: Objection. Foundation, 701, 702.

18 THE COURT: Sustained as to foundation.

19 BY MR. THOMPSON:

20 Q. Okay. We talked earlier about the ThinkTechAct bank
21 account; is that right?

22 A. Yes.

23 Q. And it was -- it had a period of dormancy; is that
24 right?

25 A. Right.

1 Q. When was that period of dormancy?

2 A. It was -- I think it started in 2019, and it was to
3 February of 2011 -- or 2021. Sorry.

4 Q. I'm directing your attention back to Government
5 Exhibit M-30. Is that right?

6 A. Right.

7 Q. And this is the summary of the money into and out of the
8 ThinkTechAct Foundation account?

9 A. Yes.

10 Q. What was the dormant period of the ThinkTechAct
11 Foundation's bank account?

12 A. It's April of 2019 to February 10th of 2021.

13 Q. What happens starting around February 11th of 2021?

14 A. February 11th, 2021, there were significant deposits
15 related to the food program.

16 Q. Okay. I want to direct your attention to Government
17 Exhibit O-7. And that's an Empire Cuisine & Market account;
18 is that right?

19 A. Yes.

20 Q. Start on the first page here. Is that right? Second
21 page?

22 A. Yes.

23 Q. Can you describe what account this is at Government
24 Exhibit O-7?

25 A. This is an Empire Cuisine & Market LLC bank account

1 opened at U.S. Bank.

2 Q. I'm going to direct your attention to page 548 of this
3 account. What do we see here?

4 A. It looks like there's -- this is a deposit ticket, and
5 you can see there's a deposit. I believe this is showing --
6 there's two checks being deposited for a total of \$557,000
7 on February 11th, 2021.

8 Q. And page 549 is the first of those two checks; is that
9 right?

10 A. Yes.

11 Q. Could you describe that check?

12 A. So this is a check from Partners in Nutrition made out
13 to Empire Cuisine & Market dated February 8th, 2021. It's
14 in the amount of \$342,860, and the memo line says As-Sunnah.

15 Q. And what's on page 550 of this exhibit?

16 A. It's another check from Partners in Nutrition made out
17 to Empire Cuisine & Market, also dated February 8th, 2021.
18 This time it's for the amount of \$214,287.50, and this time
19 the memo line says Samaha.

20 Q. So Federal Child Nutrition Program funds?

21 A. Yes.

22 Q. Again, going back to 548. On what date were these
23 checks deposited into the Empire Cuisine & Market bank
24 account?

25 A. February 11th, 2021.

1 Q. And I want to direct your attention to the next date.
2 Page 1258. What happens the following day February 12th,
3 2021?

4 A. It indicates that there was an international wire on
5 that day.

6 Q. And can you tell us about the wire amount?

7 A. The wire amount is \$190,920.

8 Q. And directing your attention to page 1259, does this
9 contain additional information about this wire?

10 A. Yes, it does. So here's that wire amount again
11 (indicating). The originator is Empire Cuisine & Market.
12 And the beneficiary, this one is -- I think this was a new
13 one, Hongtyer International FZE in China. And the --
14 there's additional information down here with the invoice
15 number and the purpose. It says it's to pay for supplies.

16 Q. Date, February 12, 2021?

17 A. Yes.

18 Q. And who e-signed this wire transfer request?

19 A. The customer name printed is Abdiaziz S. Farah. Oh,
20 yeah, and this is e-signed. Yep, it says Abdiaziz S. Farah.

21 Q. All right. I'll leave that up on the screen on the left
22 side. I'm going to put -- I'm going to go back to
23 Government Exhibit H-59 on the right side of the screen.
24 Okay?

25 A. Okay.

1 Q. Remind us again what Government Exhibit H-59 is.

2 A. This is a WhatsApp text messaging string between Said
3 Farah and Abdiaziz Farah.

4 Q. All right. And what's the date?

5 A. It's February 11th, 2021.

6 Q. And what did Abdiaziz Farah text to his brother Said on
7 February 11th, 2021?

8 A. This is a commercial invoice dated February 10th, 2021,
9 and it's from this Hongtyer International FZE company.

10 Q. And what is the nature of the invoice here? What's the
11 nature of the purchase?

12 A. It looks like it's for the purchase of Roadshine brand
13 truck tires.

14 Q. And did they have some information about where these
15 tires are going to be shipped to and from?

16 A. Yeah. So this part here shows that it's being shipped
17 from Qingdao, China, and the port of destination is Mombasa,
18 Kenya.

19 Q. And can you -- how does that compare, this invoice that
20 Abdiaziz Farah sent to Said Farah on February 11th, how does
21 it compare to the wire that Abdiaziz Farah sent out of the
22 Empire Cuisine account on the left side of the screen,
23 Government Exhibit O-7 at page 1259?

24 A. The text message is a day prior to the wire.

25 Q. But the company here?

1 A. Yes.

2 Q. Same company?

3 A. It's the same company.

4 Q. Hongtyer International?

5 A. Yes.

6 Q. And on the right side of the screen, I'm going to direct
7 your attention to page 12 of Government Exhibit H-59.

8 Does Said Farah respond on February 13th, 2021?

9 A. Yes.

10 Q. And what does he send to his brother Abdiaziz that day?

11 A. So this is out of a different account. Oh, it's out of
12 Said Farah's personal account, this one is, for \$200,000.

13 And the recipient is this Hongtyer International FZE
14 company.

15 Q. In China?

16 A. In China.

17 Q. Same entity?

18 A. Same entity.

19 Q. This is a different wire transaction?

20 A. Yes, it is.

21 Q. So the one on the right hand at Government Exhibit H-59,
22 page 12, what bank account is being used to send this
23 \$200,000 to Hongtyer International in Qingdao, China?

24 A. It is -- it's right here, this account title. It's Said
25 Farah, Ayan Mursal. That's a personal account.

1 Q. And what's the date on that?

2 A. It's February 13, 2021.

3 Q. And on the left-hand side of the screen, there's another
4 wire transaction on February 12th out of the Empire Cuisine
5 account; is that right?

6 A. Yes.

7 Q. What's it to, and what's the amount?

8 A. It's to the Hongtyer International company in China, and
9 that amount is for \$190,920.

10 Q. Okay. Now on the right here, this wire transfer, this
11 \$200,000 wire from Said Farah's personal account to Hongtyer
12 International in China, did you take steps to trace the
13 source of those funds?

14 A. I did.

15 Q. I'm going to direct your attention to Government
16 Exhibit O-106 on the left side of the screen.

17 What's Government Exhibit O-106?

18 A. So this is a personal checking account at Bank of
19 America, and it is an account for Said Farah and Ayan
20 Mursal.

21 Q. Is that the same account that's on the right here?

22 A. Yes.

23 Q. I'm going to direct your attention to page 1253 of this
24 Government Exhibit O-106.

25 Could you describe the check on the screen here

1 that was deposited into the Said Farah personal account?

2 A. Yeah. So it's an Empire Cuisine & Market LLC account --
3 or check dated February 10th, 2021. And it says pay to the
4 order of MN Food Grocery/Said Farah for \$115,000, and the
5 memo line says groceries.

6 Q. And that's February 10th, 2021?

7 A. Yes.

8 Q. Was it deposited into the account here on 1253?

9 A. Yes.

10 Q. What's the date?

11 A. February 10th, 2021.

12 Q. And then turning one page ahead on Government
13 Exhibit O-106 at page 1255, is there a second check
14 deposited into that account?

15 A. There is.

16 Q. Could you tell us about that check?

17 A. This one is another check from Empire Cuisine & Market
18 LLC. This one is dated February 11th, 2021. It is paid to
19 the order of Said Farah, slash, and then it looks like MN
20 Food is crossed out, for \$97,000. And the memo line says
21 products/supplies.

22 Q. And when was this check deposited into Said Farah's
23 personal account?

24 A. February 12th, 2021.

25 Q. Now, I'm going to direct your attention on the left side

1 of the screen to page 277 of that Government Exhibit O-106.

2 Could you tell us what we're looking at here?

3 A. Yeah. So this is the withdrawal page of the -- of Said
4 Farah's personal account at Bank of America.

5 Q. And what is depicted at the bottom here on -- as
6 happening on February 16th of 2021?

7 A. This is a wire transfer out to this Hongtyer
8 International FZE company for \$200,000. And it says
9 operating expenses.

10 Q. And how does that compare to the date onto which those
11 checks were deposited into his account?

12 A. It's a couple days later.

13 Q. And I'm directing your attention two pages forward,
14 page 279 in this account.

15 And there's also a check written out of Said
16 Farah's personal account on February 15th of 2021; is that
17 right?

18 A. Yes.

19 Q. And who is that check written to?

20 A. It's made out to Hadith Ahmed.

21 Q. What's the amount of the check?

22 A. \$12,435.

23 Q. And does it -- what does the memo line say? Can you
24 read it?

25 A. I think it says loan, but it might be crossed off.

1 Q. Ms. Roase, who is Hadith Ahmed?

2 A. He was an employee at Feeding Our Future.

3 Q. Who testified earlier in this trial?

4 A. Testified earlier, yes.

5 Q. We'll come back to Hadith Ahmed later. Before I do, I
6 want to talk a little more generally about Bushra
7 Wholesalers. Okay?

8 A. Okay.

9 Q. You said Bushra Wholesalers was formed on February 10th
10 of 2021; is that right?

11 A. That's right.

12 Q. We just talked about one of the accounts that was
13 opened.

14 Were other -- was there one or more than one
15 accounts opened in the name of Bushra Wholesalers?

16 A. I believe there was a total of three.

17 Q. And did you examine all three of those accounts?

18 A. Yes, I did.

19 Q. And did you create a chart summarizing the money into
20 those accounts?

21 A. I did.

22 Q. And money out of those accounts?

23 A. I did.

24 Q. Why did you do that?

25 A. To see the flow of money in, which were from a lot of

1 our defendants, the entities that we've seen so far, and I
2 wanted to trace it to food purchases.

3 Q. I'd like to show you what's been marked, but not yet
4 admitted, as Government Exhibit M-10.

5 Do you recognize this exhibit?

6 A. Yes.

7 Q. What is it?

8 A. So this is a sources and uses summary chart of the
9 combined Bushra Wholesalers LLC bank accounts.

10 Q. And how did you create it?

11 A. So it's basically what I did with the other ones that
12 we've seen so far. I took all the Bushra Wholesalers bank
13 accounts, and I combined them into one so it's easier to
14 review and analyze.

15 And the period of review is from the opening of
16 the first account to the closing of the last account.

17 Q. And does this summarize otherwise voluminous information
18 and exhibits?

19 A. Yes.

20 Q. And would it be helpful to the jury?

21 A. Yes.

22 MR. THOMPSON: Your Honor, I'd move to admit
23 Government Exhibit M-10.

24 THE COURT: Any objection?

25 MR. SCHLEICHER: No objection, Your Honor.

1 THE COURT: M-10 is admitted.

2 BY MR. THOMPSON:

3 Q. All right. Ms. Roase, let's start with the title, as
4 always here.

5 A. Yep. So, again, it's a combined Bushra Wholesalers LLC
6 bank accounts. There were -- I believe there were three of
7 them. And the combined period of review is from
8 February 16, 2021, which is the opening of the very first
9 account, and it's through January 24th, 2022, which is the
10 closing of the last account.

11 Q. All right. It looks similar to the other ones; is that
12 right?

13 A. Yes.

14 Q. Sources on the left, uses on the right?

15 A. Yes.

16 Q. Start with the money that flowed into these Bushra
17 Wholesalers accounts.

18 Could you tell us what we're looking at here?

19 A. Yes. So this one is split out a little bit more, so you
20 can see, you know, what the related parties is made of.
21 That's a total of \$2.1 million in deposits. And underneath
22 that is the four items that make up the \$2.1 million.

23 And then the next item under that is ThinkTechAct
24 Foundation for almost \$1.4 million. And then the next one
25 after that is Empire Cuisine & Market and Empire Enterprises

1 for \$1.1 million. So the total deposits into this account
2 was \$4.8 million -- or accounts.

3 Q. And that's from February 16th of 2021 to January 24th of
4 2022?

5 A. Yes.

6 Q. Okay. Let's skip those related parties for now, because
7 those are new entities to us; is that right?

8 A. Right. Yeah.

9 Q. ThinkTechAct is not a new entity; is that right?

10 A. Right.

11 Q. How much did Bushra Wholesalers receive from
12 ThinkTechAct Foundation in that 11-month period?

13 A. Nearly \$1.4 million.

14 Q. And I'm going to direct your attention first to
15 Government Exhibit O-25 at page 145.

16 And what I was thinking, Ms. Roase, is we could
17 talk through some of the general -- give a couple samples of
18 the checks from ThinkTechAct to Bushra Wholesalers. Is that
19 okay?

20 A. Okay.

21 Q. Can you give us a sense of what the checks consisted of,
22 generally?

23 A. Yeah, I think a lot of them had looked very similar to
24 this one, where on the memo line it will say it's for CACFP
25 food.

1 Q. And what's the -- on this one on page 145 of Government
2 Exhibit O-25, what's the date on this check from the
3 ThinkTechAct Foundation to Bushra Wholesale?

4 A. This one is dated June 9th, 2021.

5 Q. And what's the amount that ThinkTechAct Foundation is
6 paying to Bushra Wholesale?

7 A. It's \$212,061.89.

8 Q. And what does the memo line indicate in terms of what
9 this money is for?

10 A. CACFP food.

11 Q. And here I'll go to one of the other Bushra Wholesale
12 accounts at TCF Bank. This is Government Exhibit O-26 at
13 page 43; is that right?

14 A. Yes.

15 Q. Is this another check from ThinkTechAct Foundation to
16 Bushra Wholesale?

17 A. Yes, it is.

18 Q. Could you describe it for us?

19 A. Yep. This one is dated June 16th, 2021, in the amount
20 of \$289,750, and the memo line says CA -- I think they mean
21 CACFP food.

22 Q. Similar to the other one?

23 A. Yes.

24 Q. So we have a sense now of the checks that Bushra
25 Wholesale received from ThinkTechAct Foundation.

1 Did you also look at the checks from Empire
2 Cuisine & Market and Empire Enterprises to Bushra Wholesale?

3 A. Yes, I did.

4 Q. How much were in total paid from those two entities to
5 Bushra Wholesalers?

6 A. \$1.1 million.

7 Q. And, generally, were they similar checks to the ones
8 from ThinkTechAct?

9 A. Yes, they were.

10 Q. And going back to Government Exhibit O-25 at page 127,
11 is this a sample of one of the checks from Empire Cuisine &
12 Market to Bushra?

13 A. Yes, it is.

14 Q. Would you describe it for us?

15 A. This one is dated May 15, 2021. The check is for
16 \$97,299.50, and the memo line says groceries.

17 Q. Okay. Page 139 there's another check with that same
18 date, May 15th, 2021; is that right?

19 A. Yes.

20 Q. Could you describe this one for us?

21 A. Yep. This one is for an even \$120,000, and the memo
22 line for this also says groceries.

23 Q. From Empire Cuisine & Market to Bushra Wholesale?

24 A. Yes.

25 Q. All right. So back to Government Exhibit M-10, this

1 summary of the Bushra Wholesalers accounts. A good chunk of
2 the money came -- about half, a third came from ThinkTechAct
3 Foundation and Empire Cuisine & Market or Empire
4 Enterprises; is that right?

5 A. Yes.

6 Q. At the top there's something called Related Parties.

7 A. Yes.

8 Q. Could you tell us about these entities?

9 A. So each of these were sites; and so they were purported
10 sites, I considered them to be under the Empire/Mind Foundry
11 group.

12 Q. When you say they are "sites," what do you mean?

13 A. They were food distribution sites. Somali Community
14 Resettlement actually had a number of sites. There was
15 Faribault, Minneapolis, 27th Ave, and I think Willmar.

16 And then St. Cloud Somali Athletic Club was also a
17 food distribution site. Islamic Society of Marshall and
18 Madina Grocery in Faribault was also a food distribution
19 site.

20 Q. You've looked at the bank records of those companies; is
21 that right?

22 A. I looked at three out of the four. The Islamic Society
23 of Marshall I did not, but I did in the other three.

24 Q. When you looked at the bank accounts of Somali Community
25 Resettlement, St. Cloud Somali Athletic Club and Madina

1 Groceries, what did you see in terms of the money flowing
2 into those accounts?

3 A. So the -- I want to say because that's a nonprofit to
4 sponsor, which I believe was PIN, sent the money to -- the
5 food program money to their account, and then they sent a
6 portion to Bushra purportedly for food purchases.

7 Q. Okay. And we'll look at some of those accounts later.
8 But you said they sent money to Bushra for food?

9 A. Yes.

10 Q. What makes you say that?

11 A. I think there was an agreement that Bushra Wholesalers
12 would be their food vendor.

13 Q. Okay. Did you also look at the checks?

14 A. I did.

15 Q. And this one's on Government Exhibit O-25 at page 141.
16 What do we see here?

17 A. Yeah. So this is a check from Somali Community
18 Resettlement dated May 19th, 2021, and it's made payable to
19 Bushra Wholesale LLC for \$309,938.87.

20 Q. And I'll skip ahead to page 149. Is there another check
21 from Somali Community Resettlement of Olmsted County to
22 Bushra Wholesale?

23 A. There is.

24 Q. What's the amount of this check?

25 A. This one is \$179,315.14.

1 Q. And page 147, is there a check from the St. Cloud Somali
2 Athletic Club?

3 A. Yes.

4 Q. To Bushra Wholesale?

5 A. Yes.

6 Q. Could you describe this check for us?

7 A. This one is dated June 18th, 2021. It's for \$127,000
8 even, and the memo line says food-May.

9 Q. And page 151 of Government Exhibit O-25, what do we see
10 here?

11 A. Yeah. This one is dated June 25th, 2021, for \$119,684.
12 The memo line says food-April.

13 Q. All right. Ms. Roase, let's go back to the summary
14 chart M-10. Okay?

15 A. Okay.

16 Q. So the money coming into Bushra came from entities
17 involved in the food program, correct?

18 A. Yes.

19 Q. And the memo lines indicated it was for food?

20 A. Yes.

21 Q. Did you look at how the money was spent out of the
22 Bushra Wholesaler account?

23 A. I did.

24 Q. What did you find?

25 A. So, again, the top category was Related Parties, but

1 then after that the next category is Defendants' Other
2 Entities for \$942,000. And then the next item is Foreign
3 Transfers for 640,000. And then we finally get to the Food
4 Expense for \$622,000. And it just goes on.

5 Q. Okay. So you were looking for food expense; is that
6 right?

7 A. Yes.

8 Q. Okay. So let's -- did you do a summary chart of food
9 expenditures out of the Bushra Wholesalers account?

10 A. I did.

11 Q. And is that marked, but not admitted, as Government
12 Exhibit M-10d?

13 A. Yes.

14 MR. THOMPSON: Your Honor, I'd move to admit
15 Government Exhibit M-10d.

16 THE COURT: Any objection?

17 MR. GARVIS: No objection.

18 THE COURT: M-10d is admitted.

19 BY MR. THOMPSON:

20 Q. All right. Ms. Roase, could you describe what is on
21 your chart M-10d?

22 A. Yeah. So this is just a breakout of what we just
23 previously saw, the food expense being \$622,000. And,
24 again, it's the same period of review from account opening
25 February 16, 2021, to account closing January 24th, 2022.

1 Q. Okay. The top line payee is Afro Produce LLC?

2 A. Yes.

3 Q. We talked about them previously; is that right?

4 A. Yes.

5 Q. Could you remind us?

6 A. Yeah. We saw it out of -- payments coming out of the
7 Empire Cuisine account going to Afro Produce. The purchases
8 that we saw, the invoices were for bulk produce, like I
9 think it was onions and potatoes, things like that.

10 Q. And how about Sahal Wholesales? Have you heard of that
11 entity?

12 A. Sahal Wholesales, yes. \$129,736.

13 Q. Okay. UL Foods, Upper Lake Foods?

14 A. Yes, Upper Lake Foods.

15 Q. We looked at that one earlier too; is that right?

16 A. We did with Empire Cuisine.

17 Q. Okay. And we have admitted into evidence Government
18 Exhibit O-236.

19 I thought we had admitted it into evidence as
20 Government Exhibit O-236. We might have to come back to
21 that one.

22 But, in any event, you looked at records or
23 invoices from Upper Lakes Foods to Bushra Wholesalers; is
24 that right?

25 A. Yes.

1 Q. And generally, what did you find them buying from Upper
2 Lakes Foods?

3 A. Upper Lake Foods. I think it looked very similar to
4 what Empire Cuisine was buying. It was -- I think it was a
5 lot of juice boxes and cereal. So, I mean, stuff for the
6 Child Nutrition Program.

7 Q. Food for kids?

8 A. Food for kids, yeah.

9 Q. Okay. In any event, earlier when we went through
10 Empire, you explained how you were conservative in your
11 calculation of food expenses; is that right?

12 A. Yes.

13 Q. Could you describe that -- well, did you take a similar
14 approach here with Bushra Wholesale?

15 A. I -- I did. I mean, again, I mean, if it looked like it
16 could possibly be for food, I'd just categorize it as food,
17 you know, kind of like with this thing with Sam's Club, you
18 see down here for \$5800, Costco, and then there's even a
19 Walmart for 247. I mean, it could possibly be for food, so
20 I just included all.

21 Q. Okay.

22 THE COURT: I would like to take an afternoon
23 break at this time. So we'll come back at 3:15.

24 All rise for the jury.

25 While the jury is exiting, let me remind you that

1 if you don't have the court's permission to have your cell
2 phone on, it should be all the way off; and if you do have
3 the court's permission, it should be on silent.

4 **IN OPEN COURT**

5 **(JURY NOT PRESENT)**

6 THE COURT: We're in recess until 3:15.

7 (Recess taken at 3:00 p.m. till 3:17 p.m.)

8
9 **IN OPEN COURT**

10 **(JURY PRESENT)**

11 THE COURT: You may all be seated.

12 And, counsel, you may continue.

13 MR. THOMPSON: Thank you, Your Honor.

14 BY MR. THOMPSON:

15 Q. Welcome back, Ms. Roase.

16 Before the break we were looking at Government
17 Exhibit M-10; is that right?

18 A. Yes.

19 Q. This is the summary of the Bushra Wholesalers accounts;
20 is that right?

21 A. Yes, it is.

22 Q. And we looked at the money into the account. And then
23 we were looking at the amount of that money -- amount of
24 that 4.8 million that was spent on food; is that right?

25 A. Yes.

1 Q. How much did you categorize as food expense?

2 A. \$622,000.

3 Q. And we had looked at Government Exhibit M-10d, which was
4 a breakdown of the payments that comprise that \$622,000; is
5 that right?

6 A. Yes.

7 Q. One of the entities was Upper Lakes Foods; is that
8 right?

9 A. Yes, that's right.

10 Q. UL Foods?

11 A. Yep.

12 Q. And I tried, but failed, to show you Government
13 Exhibit O-236 before; is that right?

14 A. Yes.

15 Q. That's up on the screen now?

16 A. Yes, it is.

17 Q. Can you describe Government Exhibit O-236 for us?

18 A. Yeah. So this looks very similar to the credit
19 application that we saw earlier for Empire Cuisine & Market.
20 This one is now a credit application for Bushra Wholesalers
21 LLC.

22 Q. With Upper Lakes Foods; is that right?

23 A. Yes, with Upper Lakes Foods.

24 Q. And who are listed as the owners of the business Bushra
25 Wholesalers?

1 A. It says that it is Said Farah and Abdiwahab Maalim
2 Aftin.

3 Q. Okay. I direct your attention to page 15 of Government
4 Exhibit 236. What are we looking at here?

5 A. So this is one of the invoices from Upper Lakes Foods to
6 Bushra Wholesalers, and you can see in the description the
7 types of food that were being purchased.

8 So, again, it looks very similar to Empire Cuisine
9 where it's a lot of juice boxes. It looks like there's some
10 Lucky Charms cereal and some Cheerios. And there's also
11 some Goldfish crackers and string cheese.

12 Q. This is in February of 2021; is that right?

13 A. Yes.

14 Q. What's the amount due on this invoice from Upper Lakes
15 Foods to Bushra Wholesalers in February 2021?

16 A. It's \$6,508.49.

17 Q. How does that compare to those wire transfers to China
18 that we looked at that same month from Bushra Wholesalers?

19 A. Those wire transfers were six figures. This is four
20 figures.

21 Q. Okay. Earlier today -- I'm going to stay on food here
22 for a second. Okay?

23 A. Okay.

24 Q. We were looking at M -- Government Exhibit M-13a, which
25 is the similar analysis of the Empire Cuisine & Market bank

1 accounts; is that right?

2 A. Yes.

3 Q. Again, 29 million flowed into that account?

4 A. Yes.

5 Q. Mostly food money?

6 A. Right.

7 Q. And you had characterized \$3 million as food expense,
8 correct?

9 A. Yes.

10 Q. And we looked at some of the invoices for that food
11 expense. And you explained that you sort of took a
12 conservative mindset; is that right?

13 A. Right.

14 Q. Could you remind us what you meant by that?

15 A. So for Empire Cuisine & Market, if it was food for the
16 food program or if it was food for the restaurant or the
17 market, I just categorized it all as food.

18 Q. And M-13aj is a breakdown of the sources of that food
19 expense; is that right?

20 A. Yes.

21 Q. We looked at several of them. Afro Produce; is that
22 right?

23 A. Yes.

24 Q. Lincoln Trading?

25 A. Yes.

1 Q. Upper Lakes Foods?

2 A. Yes.

3 Q. And then we -- another one I want to show you is Gold
4 Star Distribution; is that right?

5 A. Yes.

6 Q. And I'm going to show you what hasn't -- what's been
7 marked, but not yet admitted, as Government Exhibit D-73.

8 Do you see Government Exhibit D-73?

9 A. Yes, I do.

10 Q. What is it?

11 A. This is -- this is outstanding accounts receivable
12 invoices. I think the next page would show the actual
13 invoices. Yep, this one, yep.

14 Q. So these are invoices from Gold Star Distribution to
15 Empire Cuisine & Grocery?

16 A. Yes, it is.

17 MR. THOMPSON: Your Honor, I'd move to admit
18 Government Exhibit D-73?

19 THE COURT: Any objection?

20 D-73 is admitted.

21 BY MR. THOMPSON:

22 Q. Ms. Roase, we'll start on page 2 here. Can you describe
23 this invoice?

24 A. Yeah. This is an invoice from Gold Star Distribution.
25 This one is dated October 6, 2021, and it's -- it shows that

1 the -- it sold to Empire Cuisine & Grocery.

2 Q. And did you look at the nature of the -- I know you
3 categorized this all as food expense, but does this show the
4 sort of breakdown of stuff purchased?

5 A. Yes, it does.

6 Q. What do we see here?

7 A. So it looks like there's some kidney beans that were
8 purchased. I see some Corn Flakes cereal, Cheerios cereal,
9 vegetable oil. There's some Gerber, looks like baby food.
10 There's apple cider vinegar. I see more cereal, more
11 vinegar and then more cereal on the bottom.

12 Q. And on page 3 here, what do we see on this? This is
13 October 2021, right?

14 A. Yes, it is. It looks like there's some ramen. There's
15 some red hot sauce. I see Rice Krispies cereal. I see some
16 tuna, more hot sauce, Takis Fuego, which are chips, some
17 pinto beans, chickpeas. And there's Similac.

18 Q. What's Similac?

19 A. That's baby formula.

20 Q. Page 4?

21 A. Yeah. So there I see a lot of juices, Tampico juice.
22 There's I think some tall kitchen -- I think this is
23 probably trash bags. Yeah, actually I think all of these
24 are trash bags. And there's tin foil. There's plastic
25 wrap. There's paper towels. There's toilet paper, all

1 purpose cleaner, things like that.

2 Q. I know you counted this all as food expense regardless
3 of whether it was for the store or the food program. But
4 when you look through this Gold Star Distribution, these
5 invoices, what did you see in terms of what kind of material
6 was ordered?

7 A. Yeah, it's a mix. It looks like there's some stuff that
8 may be for the food program, but largely -- especially the
9 nonfood stuff, it looks like it's probably for their store.

10 Q. We see on page 5 here there's -- is that an example of
11 stuff that's more likely for Empire Cuisine & Market as a
12 store?

13 A. Yeah, it looks like these are all nonfood items.
14 There's cleaners. There's plastic cups, paper plates.
15 There's some Duracell batteries and then some phone chargers
16 on the bottom there.

17 Q. Toothbrush and Vaseline?

18 A. Yes.

19 Q. Okay. So a mix, but you again attributed it all as food
20 expense; is that right?

21 A. Yes, to be conservative.

22 Q. All right. Let's go back to Bushra Wholesalers and
23 Government Exhibit M-10. Okay?

24 A. Okay.

25 Q. We were looking at the food expense here of the

1 \$4.8 million and funds into the account. You attributed
2 622,000 to food expense?

3 A. Yes, that's right.

4 Q. Did you also look at the other funds that were
5 transferred out of the account?

6 A. I did.

7 Q. And some of the funds that you saw, was there some
8 indication that they purported to be for the purchase of
9 food?

10 A. Yes. So Bushra Wholesalers wrote a lot of checks out,
11 and some of the memo lines said grocery payments. And I
12 wanted to follow that and see if they really were for
13 grocery purchases.

14 Q. Okay. Well, let's start with the first related party
15 here. Manmabuyu LLC. And then there's a couple names
16 listed. Could you describe that entry on the chart for us?

17 A. Yeah. So Manmabuyu is one entity that Bushra
18 Wholesalers wrote a few checks to and in the memo line they
19 said grocery payments. And the two individuals identified
20 after that, they were the account signers on Manmabuyu.

21 Q. Okay. Well, let's start with those checks. Okay?

22 A. Okay.

23 Q. I'm going to direct your attention back to Government
24 Exhibit 25, which is a Bushra Wholesalers bank account; is
25 that right?

1 A. Yes.

2 Q. What bank is it at?

3 A. This one is at TruStone Financial.

4 Q. And who are the signers on this account?

5 A. The account signers are Said Farah and Abdiwahab M.

6 Aftin.

7 Q. Okay. I'm going to direct your attention to page 353 of
8 this exhibit. Okay?

9 A. Okay.

10 Q. Could you describe what's this check?

11 A. Yeah. So this one is made payable to this Manmabuyu
12 LLC. It's dated July 20th, 2021, for \$120,500, and the memo
13 line says groceries.

14 Q. Were there others like that in the account?

15 A. Yes, there were.

16 Q. Directing your attention to page 419 of Government
17 Exhibit O-25. Could you describe this check?

18 A. This one is also made out to Manmabuyu LLC. This one is
19 dated September 7th, 2021, in the amount of \$115,237. And
20 the memo line says groceries.

21 Q. Two pages later on page 421 of this exhibit, is there
22 another check written from Bushra Wholesalers to Manmabuyu?

23 A. Yes. This one is for \$18,000, dated September 10th,
24 2021, and it says grocery in the memo line.

25 Q. And what name appears on the signature?

1 A. It says Said.

2 Q. There's another Bushra Wholesaler account, is that
3 right, at TCF bank?

4 A. Yes.

5 Q. This is Government Exhibit Exhibit O-26?

6 A. Yes.

7 Q. Showing you the first page of this exhibit.

8 I'm directing your attention to page 51 of
9 Government Exhibit O-26. Is there a check written from the
10 Bushra Wholesalers account at TCF Bank?

11 A. Yes.

12 Q. And what's the date of the check?

13 A. This one is dated September 14, 2021.

14 Q. And who's the check written to?

15 A. It's written out to Manmabuyu LLC for \$118,000.

16 Q. What does the memo line indicate?

17 A. This one says groceries.

18 Q. And on September 14th, 2021?

19 A. Yep. It's to Manmabuyu LLC, again, for \$118,000, and
20 the memo line says groceries.

21 Q. There's another check written from Bushra Wholesalers
22 two days later; is that right?

23 A. Yes. To Gold Star Distribution.

24 Q. And is that one of the companies we looked at before?

25 A. Yes, it is.

1 Q. That Empire Cuisine bought food from?

2 A. Yes, food and other nonfood items.

3 Q. What's the amount of the check from Bushra Wholesalers
4 to Gold Star Distribution on September 16th of 2021?

5 A. It is \$1,289.40.

6 Q. How does that compare to the check written two days
7 earlier from Bushra Wholesalers to Manmabuyu LLC?

8 A. The one to Gold Star is four digits and not a nice and
9 round whole number, but the one to Manmabuyu is six figures
10 and it's nice and round.

11 Q. Why do you mention it being "nice and round"?

12 A. To me the bottom -- the Gold Star Distribution payment
13 is for an actual -- maybe a single invoice. I've seen round
14 payments to grocery stores out of -- during this
15 investigation where it could be paying for multiple invoices
16 or sometimes it's just -- it just doesn't match up.

17 Q. Doesn't match up to what?

18 A. To the actual invoice.

19 Q. All right. In this case did you do some examining to
20 see whether or not these payments to Manmabuyu LLC were
21 actually to purchase groceries?

22 A. Yes. I didn't -- just because it says groceries in the
23 memo line, I didn't want to just categorize it as food
24 expense. I wanted to know if it was really used for food.

25 Q. Okay. You've said earlier that when you identified a

1 new LLC like this, you -- kind of a two-step process, right?

2 A. Yes.

3 Q. You looked for the Secretary of State records and looked
4 at the financial records?

5 A. Right.

6 Q. Did you follow that approach here with respect to
7 Manmabuyu LLC?

8 A. Yes, I did.

9 Q. Let's start with Government Exhibit B-25. Is this the
10 Secretary of State articles of organization for Manmabuyu
11 LLC?

12 A. Yes. Yes, it is.

13 Q. What are we looking at here?

14 A. The -- so the organizer down here, Khatra Mohamud
15 Mohamed, she is one of the -- I believe it's a she, I'm
16 sorry -- is one of the account signers on the Manmabuyu
17 account.

18 Q. And on page 2 does it show when this account was -- when
19 this entity was created with the Minnesota Secretary of
20 State?

21 A. Yes. It says November 10th, 2020.

22 Q. After you did that, did you look at any -- to see
23 whether or not Manmabuyu had any bank accounts?

24 A. I did.

25 Q. Did it?

1 A. Yes. I believe two.

2 Q. And I'm going to start with Government Exhibit O-21.

3 What is Government Exhibit O-21?

4 A. So this is a business signature card with BMO Harris
5 Bank. And this account is -- it's a business checking
6 account for Manmabuyu LLC.

7 Q. Does it indicate when the account was opened?

8 A. Yes. It was opened August 16, 2021.

9 Q. And who are the signatories on the account here on the
10 bottom of the first page of this exhibit?

11 A. Yeah. So there's this Khatra M. Mohamed that we saw
12 earlier on the Secretary of State filing, and there's also
13 Idriss A. Omar.

14 Q. Directing your attention to page 20 of this exhibit, do
15 you recognize this check?

16 A. Yes. This is the check that we saw in the Bushra
17 Wholesalers account. It was a check payable to Manmabuyu
18 LLC for groceries, and this is the deposit side.

19 Q. Deposited into the Manmabuyu account?

20 A. Yes.

21 Q. And what's the amount of the check again?

22 A. It's \$115,237.

23 Q. What does the memo line indicate?

24 A. It says groceries.

25 Q. On the next page of this exhibit, there's another check

1 deposited into the Manmabuyu account?

2 A. Yes.

3 Q. Is that right?

4 A. Yes.

5 Q. Who is this -- who is this check from?

6 A. This is from Bushra Wholesalers made out to Manmabuyu
7 LLC for \$118,000.

8 Q. What's the memo line indicate the payment's for?

9 A. It says groceries.

10 Q. And what's the date on the check?

11 A. September 14, 2021.

12 Q. Did you look in the account to see how these funds were
13 spent by Manmabuyu LLC?

14 A. I did.

15 Q. What did you find?

16 A. I want to say it was not for food.

17 Q. All right. Direct your attention to page 28. Is there
18 a check from Manmabuyu LLC on that same date September 14th
19 of 2021?

20 A. Yes.

21 Q. What does the check -- who is the check made out to?

22 A. The check is made out to East Side Auto for \$40,115.43.

23 Q. What is East Side Auto?

24 A. It's a -- it's a car sales company.

25 Q. Car dealership?

1 A. Car dealership, yes. Thank you.

2 Q. Been a long day.

3 A. Yes.

4 Q. What does the memo line indicate the check was for?

5 A. It says it's for a 2020 Palisade.

6 Q. And on this same page at the bottom is there a second
7 check written from the Manmabuyu account to East Side Auto?

8 A. Yes, there is.

9 Q. What's the date on this check?

10 A. September 20th, 2021.

11 Q. What's the amount of the check?

12 A. \$26,108.43.

13 Q. Did you obtain records of East Side Auto to see what
14 these funds -- these two checks were made for or were used
15 for?

16 A. Yes, I did.

17 Q. I'm going to show you what's been marked, but not
18 admitted, as Government Exhibit J-186. What is J-186?

19 A. So this is the vehicle purchase contract for -- I think
20 this one is for the \$40,000 vehicle.

21 Q. Were these obtained from East Side Sales & Leasing?

22 A. Yes.

23 Q. In St. Paul?

24 A. Yes.

25 BY MR. THOMPSON: Your Honor, I'd move to admit

1 Government Exhibit J-186.

2 THE COURT: Any objection?

3 MR. SCHLEICHER: Yes, Your Honor. Sidebar,
4 please.

5 **(Sidebar discussion)**

6 THE COURT: Mr. Schleicher.

7 MR. SCHLEICHER: Thank you, Your Honor.

8 J-186 was one of the late-breaking exhibits that
9 was provided to the defense on Sunday evening. My
10 understanding is that these were obtained by grand jury
11 subpoena. You can see by a lack of Bates number on the
12 bottom they hadn't previously been disclosed before being
13 disclosed as exhibits.

14 I don't have any authentication information, any
15 certificate of authenticity, any foundational documents
16 whatsoever for what's contained in J-186. And so I'm just
17 unable to stipulate to the admissibility of it, until I
18 would be able to be given the opportunity to see what basis
19 they have to claim that these are what they purport to be.

20 THE COURT: Mr. Thompson?

21 MR. THOMPSON: I'm going to look here to see if
22 there's a 902(11) certificate attached. We received it
23 pursuant to a trial subpoena recently. There is a 902(11)
24 certificate attached to the exhibit, though, Your Honor, and
25 I think that takes care of the authenticity of the exhibit.

1 MR. SCHLEICHER: I'm not seeing that.

2 MR. THOMPSON: I just pulled it up. It's on
3 page 18 of the exhibit, Your Honor.

4 THE COURT: I see it.

5 MR. SCHLEICHER: Thank you. One moment, please.

6 (Reviews document)

7 MR. SCHLEICHER: This is the one that's dated,
8 what, 5/9/24? All right. That was what was disclosed on
9 Sunday night?

10 All right. No objection, Your Honor.

11 THE COURT: Thank you.

12 **(In open court)**

13 THE COURT: J-186 is admitted.

14 BY MR. THOMPSON:

15 Q. All right. Ms. Roase, do you have up on the screen in
16 front of you Government Exhibit J-186?

17 A. Yes, I do.

18 Q. All right. Can you walk us through the first page of
19 this document?

20 A. Yeah. So it's a vehicle purchase contract with East
21 Side Sales & Leasing, Inc. It's dated September 14th, 2021.
22 The buyer's name is Idriss Ali Omar.

23 Q. And what's the vehicle being purchased, according to
24 this purchase contract?

25 A. It's a 2020 Hyundai Palisade.

1 Q. And what is the amount of the purchase?

2 A. It is \$40,115.43.

3 Q. And what's the date on which Mr. Omar purchased this
4 Hyundai Palisade?

5 A. September 14th, 2021.

6 Q. Directing your attention to page 2, is there an
7 application for title for this car?

8 A. Yes, there is.

9 Q. It indicates it was -- in the upper right that it was
10 paid; is that right?

11 A. Yep.

12 Q. And in whose name was this car titled?

13 A. It's Idriss Ali Omar.

14 Q. Well, it's sideways here, but can you see the check?
15 You recognize this check --

16 A. Yes.

17 Q. -- that's attached to the vehicle purchase contract?

18 A. Yes, it's the same check that we saw out of the
19 Manmabuyu account that was made payable to East Side Auto.

20 Q. All right. I'm showing you on the left-hand side of the
21 screen that check that was paid out to East Side Auto; is
22 that right?

23 A. Yeah.

24 Q. And what's the date on that check again?

25 A. It's September 14th, 2021.

1 Q. From Manmabuyu LLC?

2 A. Yes.

3 Q. And that -- on the right-hand side is a check deposited
4 into the Manmabuyu account that same day, September 14th of
5 2021; is that right?

6 A. Yes.

7 Q. And who is that check from?

8 A. It's from Bushra Wholesalers LLC.

9 Q. And for how much money?

10 A. \$118,000.

11 Q. What does it indicate that -- on the memo line that the
12 money was for?

13 A. Groceries.

14 Q. Now, I'm directing your attention to page 10 of
15 Government Exhibit J-186. Do you see that?

16 A. Yes.

17 Q. What is that?

18 A. This purchase is related to the second check that we saw
19 coming out of Manmabuyu to East Side Auto.

20 Q. And it's, again, another vehicle purchase agreement?

21 A. Yes.

22 Q. Who is the buyer on this one?

23 A. This one is Hassan Mohamed Abdullahi.

24 Q. And what is being purchased?

25 A. It's a 2019 Honda Odyssey.

1 Q. What is the purchase price?

2 A. It's \$26,108.43.

3 Q. On the second page, again, is -- this is page 11 of the
4 exhibit -- is there an application for a title for this car?

5 A. Yes.

6 Q. That 2019 Honda Odyssey?

7 A. Yes.

8 Q. And in whose name is the car titled?

9 A. It's Hassan Mohamed Abdullahi.

10 Q. And on page 17 of Government Exhibit J-186, is this the
11 check that was used to purchase this car?

12 A. Yes, it is.

13 Q. Can you describe the check for us?

14 A. This is the same one that we saw in the Manmabuyu
15 account that was made out to East Side Auto for the second
16 vehicle purchased.

17 Q. Okay. \$26,000?

18 A. Yes.

19 Q. And how many days was that check used to purchase that
20 car after Bushra Wholesalers paid \$118,000 to Manmabuyu for
21 groceries?

22 A. I think it was just a few days after, six days.

23 Q. Six days later?

24 A. Yes.

25 Q. So these checks said groceries. Did you categorize them

1 as food expense?

2 A. I did not.

3 Q. Why not?

4 A. I didn't see groceries being purchased out of Manmabuyu.

5 Q. What did you see being purchased out of Manmabuyu?

6 A. The two vehicles.

7 Q. Did you look more generally at the Manmabuyu bank
8 account?

9 A. I did.

10 Q. What were you looking for?

11 A. I was looking for any food purchases. I think there
12 were five or six checks that we saw from Bushra Wholesalers
13 that all said groceries.

14 Q. We just went through that one --

15 A. Yes.

16 Q. -- that wasn't. I'm going to show you now what's been
17 marked, but not admitted, as Government Exhibit M-18.

18 Ms. Roase, what's Government Exhibit M-18?

19 A. So this is another summary chart of the sources and
20 uses, but this one is for the Manmabuyu bank accounts. And
21 it's combined. So, again, it's more than one account. I
22 think in this case it was two accounts.

23 Q. Okay. And did you create this in a similar fashion to
24 the other one that we looked at earlier?

25 A. Yes, I did.

1 MR. THOMPSON: Your Honor, I'd move to admit
2 Government Exhibit M-18.

3 THE COURT: Any objection?

4 MR. SCHLEICHER: No objection.

5 THE COURT: M-18 is admitted.

6 BY MR. THOMPSON:

7 Q. Okay. Ms. Roase, this is, again, a combined analysis of
8 the Manmabuyu accounts; is that right?

9 A. Yes.

10 Q. Take us through the basics here at the top.

11 A. Yeah. So this is combined Manmabuyu LLC bank accounts.
12 And the combined period of review is from the account
13 opening date of the very first account, which was
14 November 17th, 2020, and I took it all the way to August 1st
15 of 2022.

16 Q. Can you tell us first about the sources of the money
17 that was deposited into the Manmabuyu LLC accounts?

18 A. Yeah. So the -- the majority of the deposits into this
19 account was from Bushra Wholesalers, a total of \$382,112.

20 Q. And were those those checks we looked at earlier?

21 A. Yes.

22 Q. What did the memo lines indicate the payments were for?

23 A. They all said groceries.

24 Q. And that was in about an 18-month period; is that right?

25 A. Yes.

1 Q. Did you look at whether or not those -- I know we looked
2 at one of the checks. Did you look at, generally, was the
3 rest of the money that came from Bushra Wholesalers to
4 Manmabuyu actually used to purchase groceries?

5 A. I did look.

6 Q. And what did you find?

7 A. They were largely not. I do have a food expense
8 category, but the period of review, again, went until August
9 of '22.

10 So really \$3500 of this food expense was, I think,
11 in July of '22, so not even related to the food program at
12 all, like at this point it's, again, just I was trying to be
13 conservative.

14 So really the food expense during the period of
15 concern was more like \$500, and I think it was to like Sam's
16 Club, but, again, so the rest of it is not food, though,
17 like there's foreign transfers that makes up 171,000.
18 There's a lot of cash withdrawals, the \$90,000. There's the
19 vehicle expenses, those were the two-car purchases, and so
20 on.

21 Q. Okay. Well, let's -- you said \$171,000 was transferred
22 abroad out of this Manmabuyu account; is that right?

23 A. Yes.

24 Q. Did you look into that money?

25 A. I did.

1 Q. I want to first -- before we get there, I want to go
2 back to that account, the Bushra account, which is
3 Government Exhibit O-25. Is that right? That's the --
4 sorry. I'm showing you now Government Exhibit O-25. And
5 that's a Bushra account; is that right?

6 A. Yes, it is.

7 Q. At which bank?

8 A. This is at TruStone Financial.

9 Q. Again, signatories are Said Farah and Abdiwahab Aftin?

10 A. Yes.

11 Q. And, specifically, I want to direct your attention to
12 page 353. And that's one of the checks from Bushra
13 Wholesalers to Manmabuyu LLC; is that right?

14 A. Yes.

15 Q. And, again, can you tell us what's the date of this
16 check and the amount?

17 A. This is July 20th, 2021, for \$120,500.

18 Q. What does the memo line indicate?

19 A. It says groceries.

20 Q. Did you trace this money through the Manmabuyu account
21 to see if it was actually used to purchase groceries?

22 A. I did do the tracing.

23 Q. I will leave that check up on the screen on the left.

24 Okay?

25 A. Okay.

1 Q. I want to show you an exhibit that's been marked, but
2 not yet admitted. That's Government Exhibit O-248.

3 Ms. Roase, Government Exhibit O-248, is that
4 records that you obtained from a financial institution
5 called Amal Financial?

6 A. Yes, I did.

7 Q. And what's Amal Financial?

8 A. Amal Financial is a money service business that does
9 international wires.

10 Q. Okay.

11 MR. THOMPSON: Your Honor, I'd move to admit
12 Government Exhibit O-248.

13 THE COURT: Any objection?

14 MR. SCHLEICHER: One moment, Your Honor. No
15 objection, Your Honor.

16 THE COURT: O-248 is admitted.

17 BY MR. THOMPSON:

18 Q. Okay. Ms. Roase, I'm showing you on the right
19 Government Exhibit O-248. Do you see that?

20 A. Yes, I do.

21 Q. What is it?

22 A. So this is a cashier's check that was purchased out of
23 the Manmabuyu account at Wells Fargo, and it's made out to
24 Amal Financial for \$120,500.

25 Q. And what is the date on this cashier's check?

1 A. August 7th, 2021.

2 Q. And how do you -- how does that compare to the check on
3 the left at Government Exhibit O-25 at page 353?

4 A. It's the same amount.

5 Q. How much later?

6 A. About two weeks later.

7 Q. And, in fact, on page 2 of Government Exhibit O-248,
8 what do we see here?

9 A. So the subpoena was to Amal Financial, and so they
10 provided a copy of the origin of that money that they wanted
11 to wire overseas, and so this is what they provided.

12 Q. And what check was given to Amal Financial as the source
13 of the \$120,500 that was wired overseas?

14 A. It was a check from Bushra Wholesalers for \$120,500.

15 Q. Memo line?

16 A. Memo line says groceries.

17 Q. Was it used to purchase groceries?

18 A. It was not.

19 Q. What was it used for?

20 A. Personal transfer internationally.

21 Q. Sent abroad?

22 A. Yes.

23 Q. Thank you.

24 I'm going to go back to Government Exhibit M-10,
25 this summary of the Bushra Wholesalers account. Okay?

1 A. Okay.

2 Q. And we were up here at the Related Parties at the top,
3 right?

4 A. Yes.

5 Q. And we just went through the \$463,000 that was sent from
6 Bushra Wholesalers to Manmabuyu LLC; is that right?

7 A. We went through most of that money. I don't remember
8 how much was deposited into Manmabuyu, but there were
9 additional payments individually to Idriss Omar and Khatra
10 Mohamed. So the \$463,000 is combined.

11 Q. Why were Idriss Omar and Khatra Mohamed combined with
12 Manmabuyu LLC?

13 A. Because they were the account signers on Manmabuyu.

14 Q. Did you look into their bank accounts?

15 A. Yes, I did.

16 Q. Why?

17 A. Again, I was looking for food.

18 Q. Did you find -- well, what did you find?

19 A. I think when I went into their account it was for -- it
20 was personal use. No food there for the food program.

21 Q. So none of that money was spent on food?

22 A. No.

23 Q. How about the next line here? It says \$143,000 and
24 change sent from Bushra Wholesalers to Digale LLC?

25 A. Yeah. So this one is similar to the Manmabuyu

1 where Digale LLC -- the checks to Digale LLC indicated that
2 it was for food purchases. And the account signer is
3 Abdihakim A. Digale.

4 Q. And did you do a similar two-step process in tracing the
5 money sent from Bushra Wholesalers to Digale LLC?

6 A. I did.

7 Q. First, I'm going to show you what's been admitted as
8 Government Exhibit B-18. What's Government Exhibit B-18?

9 A. So this is the Minnesota Secretary of State filing for
10 the business Digale LLC, and you can see the organizer is
11 Abdihakim Digale.

12 Q. What's the address listed?

13 A. For the organizer, it's in St. Cloud, Minnesota.

14 Q. And on page 2 does it indicate when Digale LLC was
15 created or registered with the Minnesota Secretary of State?

16 A. Yes. It was registered July 22nd, 2021.

17 Q. Did you look in -- did you investigate whether Digale
18 LLC had a bank account?

19 A. Yes, I did.

20 Q. Did it?

21 A. It did.

22 Q. I'm showing you what's been admitted as Government
23 Exhibit O-228. What is Government Exhibit O-228?

24 A. This is the signature card for the business checking
25 account for Digale LLC.

1 Q. What city is the Digale LLC listed as being in?

2 A. St. Cloud.

3 Q. Who is the account holder or signatory on the account?

4 A. Abdihakim A. Digale.

5 Q. And when did he open the account in the name of Digale
6 LLC?

7 A. It's July 27, 2021.

8 Q. Five days after the company was created?

9 A. Yes.

10 Q. Directing your attention to page 151 of Government
11 Exhibit O-228, can you describe this check?

12 A. So this is a check from Bushra Wholesalers to Digale LLC
13 dated June 18th, 2021. The amount is \$64,432.10, and the
14 memo line says grocery payment.

15 Q. The name that appears on the signature line?

16 A. Said.

17 Q. Now, June 16, 2021, how does that relate to the creation
18 date of Digale LLC?

19 A. I believe it's about -- is it a month later? Or
20 actually I don't remember.

21 Q. If I throw it up on the screen, will that help?

22 A. Yes. Oh, okay, yeah.

23 Q. I'm showing you for the record the second page of
24 Government Exhibit B-18.

25 A. Yes. So the -- so it was registered July 22nd, yeah,

1 July 22nd, 2021, and the check is dated June 18th, 2021. So
2 prior. The check is dated prior to the --

3 Q. And when was the check actually deposited into the
4 account?

5 A. July 29th, 2021.

6 Q. And I'm directing your attention on the left side of the
7 screen to the next page of the Digale LLC bank account, at
8 page 152 of Government Exhibit O-228. What do you see here?

9 A. So this one is another check from Bushra Wholesalers to
10 Digale LLC. This one is dated May 28th, 2021, for
11 \$71,237.40, and the memo line says grocery payment.

12 Q. And when was this check actually deposited into the
13 Digale LLC account?

14 A. It's July 29th, 2021.

15 Q. How far is that after the date that appears on the
16 check?

17 A. It's two months after.

18 Q. And how does the date on the check compare to the date
19 on which Digale LLC was actually created?

20 A. The check is dated two months prior to the creation of
21 the entity.

22 Q. Is that significant to you?

23 A. Yes.

24 Q. How so?

25 A. There's checks written to an entity that didn't even

1 exist at the time, and it's for grocery payments.

2 Q. Okay. Now, we looked at this check on page 152. It's
3 \$71,000 from Bushra Wholesalers to Digale for grocery,
4 correct?

5 A. Yes.

6 Q. And on page 151, \$64,000 from Bushra Wholesalers to
7 Digale, correct?

8 A. Yes.

9 Q. I want to direct your attention one page earlier,
10 page 150 of Government Exhibit O-228. What do we see here?

11 A. This one is from Empire Cuisine & Market made out to
12 Digale LLC for \$4,000.

13 Q. What does it indicate?

14 A. It says it's for payroll.

15 Q. And then how about page 149 of Government Exhibit O-228?

16 A. This was an Empire Cuisine & Market LLC check to Digale
17 LLC for \$54,069. Memo line says CACFP food.

18 Q. And what's the date on this check?

19 A. December 8th, 2021.

20 Q. Okay. That's a lot of checks to Digale for food,
21 correct, or groceries?

22 A. Yes.

23 MR. SCHLEICHER: Objection, Your Honor.
24 Argumentative and leading.

25 THE COURT: Sustained as to leading.

1 BY MR. THOMPSON:

2 Q. Did you do -- did you look at the Digale account to see
3 whether or not this money from Empire Cuisine & Market and
4 Bushra Wholesalers was actually used to purchase groceries
5 from Digale LLC?

6 A. I did.

7 Q. I'm going to show you what's been marked, but not yet
8 admitted, as Government Exhibit M-11.

9 What's Government Exhibit M-11?

10 A. So this is the sources and uses for Digale LLC. It had
11 only one account, so it's not a combined, and it identifies
12 that it was at U.S. Bank.

13 Q. And how long was the account open?

14 A. It opened July 27th, 2021, and the review period ended
15 January 28th, 2022.

16 Q. Ms. Roase, does Government Exhibit M-11 summarize the
17 otherwise voluminous bank records of Digale LLC's account at
18 U.S. Bank?

19 A. Yes, it does.

20 MR. THOMPSON: Your Honor, I'd move to admit
21 Government Exhibit M-11.

22 THE COURT: Any objection?

23 MR. SCHLEICHER: No objection.

24 THE COURT: M-11 is admitted.

25

1 BY MR. THOMPSON:

2 Q. Ms. Roase, again, we've seen on the screen another one
3 of these sources and uses analysis; is that right?

4 A. Yes.

5 Q. Okay. Can you take us through it?

6 A. So the account that was opened is called Digale LLC, and
7 it was opened at U.S. Bank. The review period was from the
8 account opening, which was July 27th, 2021, and the review
9 period ended January 28th, 2022.

10 Q. Six months?

11 A. Yes.

12 Q. Okay. During that six-month period, how much money was
13 deposited into the Digale LLC account?

14 A. \$194,000.

15 Q. And where did that money come from?

16 A. \$135,000 came from Bushra Wholesalers, and \$58,000 came
17 from Empire Cuisine & Market.

18 Q. And what percentage of the funds in the account came
19 from either Bushra Wholesalers or Empire Cuisine & Market?

20 A. Like 99 percent.

21 Q. I think we looked at most or all of those checks; is
22 that right?

23 A. We did.

24 Q. What did the memo lines on the checks indicate that the
25 payments from Bushra Wholesalers and Empire Cuisine & Market

1 were for?

2 A. It was for groceries or CACFP food.

3 Q. The Federal Child Nutrition Program?

4 A. Yes.

5 Q. Did you look into the account to see whether or not the
6 money was actually used in that way?

7 A. I did.

8 Q. What did you find?

9 A. I did not see food being purchased. The largest expense
10 was cash withdrawals, \$91,000; payments to individuals, of
11 various individuals, \$48,000.

12 There was a \$21,000 payment -- actually I think
13 it's a couple payments, but it's to this individual named
14 Abdikher Jimale, who is an account signer for St. Cloud
15 Somali Athletic Club, which was a site under, I guess, under
16 this group, a food distribution site. And then it's also,
17 slash, Abshiro Ibrahim. And the reason why I put this
18 person there as well is because this person has -- is a
19 joint account signer with Abdikher Jimale on their personal
20 accounts. So I grouped them all together.

21 Q. Okay. Any expenses for the purchase of food?

22 A. No.

23 Q. I think we're going to come back to it, but St. Cloud
24 Somali Athletic Club, are you familiar with that entity?

25 A. Yes.

1 Q. How so?

2 A. That was a food distribution site.

3 Q. Involved in this case?

4 A. Yes.

5 Q. Come back to that in a little bit. Okay?

6 A. Okay.

7 Q. Before we do, I want to direct your attention back to
8 Government Exhibit M-10, which is this summary of the Bushra
9 Wholesalers account. Okay?

10 A. Okay.

11 Q. We went through the first two line items on this Related
12 Parties; is that right?

13 A. Yes.

14 Q. I want to direct your attention to another one.

15 Then the checks to those entities, Manmabuyu and
16 Digale LLC, indicate they were for food?

17 A. Right.

18 Q. Is that what you found when you looked at their bank
19 records?

20 A. There was no food.

21 Q. There's another line item for an entity called BBI LLC?

22 A. Yes.

23 Q. Did you examine that entity and those payments?

24 A. I did.

25 Q. Okay. I'm going to start by directing your attention

1 back to the Bushra Wholesalers account at TruStone
2 Financial. Okay?

3 A. Okay.

4 Q. That's Exhibit O-25.

5 A. Yep.

6 Q. And page 381, there's a check from Bushra Wholesalers on
7 August 23rd of 2021; is that right?

8 A. Yes.

9 Q. What is that?

10 A. So it's -- it says it's payable to BB1 LLC, but it's
11 actually BBI LLC, and it's for \$32,000.

12 Q. And on page 437 is there a second -- another check from
13 Bushra Wholesalers to BBI LLC?

14 A. Yes, there is.

15 Q. What's the amount of that check?

16 A. This is for \$24,332.

17 Q. Did you trace the use of those funds that were sent to
18 BBI LLC?

19 A. Yes, I did.

20 Q. And where did you trace them to?

21 A. Well, BBI LLC stood out to me because it's based in
22 Kentucky and not in Minnesota, so I had to subpoena a
23 Kentucky bank account.

24 Q. Okay. Before that, did you look into the corporate
25 records of BBI LLC?

1 A. I did.

2 Q. And have those been admitted as Government Exhibit B-34?

3 A. Yep.

4 Q. And I'm showing you Government Exhibit B-34 on the
5 screen.

6 First off, this is articles of organization, but
7 slightly different than the ones that we've looked at
8 earlier today; is that right?

9 A. Yes. The prior ones were all Minnesota Secretary of
10 State. This one is for Kentucky.

11 Q. And what's the name of this company that was
12 organized -- this company that was organized in the State of
13 Kentucky?

14 A. It's BBI, LLC.

15 Q. And when was it organized here in Kentucky?

16 A. It's March 22nd, 2021.

17 Q. And the address is located where?

18 A. It's in Louisville, Kentucky.

19 Q. And who is listed as the organizer of BBI LLC?

20 A. It is Abdifatah Aftin.

21 Q. Are you familiar with that name?

22 A. I have come to recognize it.

23 Q. How so?

24 A. I believe it to be the brother of Abdiwahab Aftin.

25 Q. Back to that in a second. Before we do, did you look

1 into the bank account, if any, opened in the name of BBI
2 LLC?

3 A. Yes, I did.

4 Q. Was there an account open?

5 A. There was an account.

6 Q. Showing you Government Exhibit O-186. Is this the
7 account that was opened in the name of BBI LLC?

8 A. Yes.

9 Q. And what bank was it opened at?

10 A. It was opened at Stock Yards Bank & Trust Company in
11 Louisville, Kentucky.

12 Q. And what was the date on the -- that it was opened?

13 A. March 30th, 2021.

14 Q. Looks like there's two signatories on the account?

15 A. Yes.

16 Q. Who has authority to sign and write checks out of the
17 account?

18 A. So there's Abubakar Omar Mohamed and Abdifatah Maalim
19 Aftin.

20 Q. And they have addresses in Louisville, Kentucky; is that
21 right?

22 A. Yes, that's right.

23 Q. And page 3 as well for Mr. Abdifatah Aftin?

24 A. Yes.

25 Q. All right. I'm directing your attention to page 46 of

1 this exhibit. There's a check deposited into the account on
2 April 2nd of 2021; is that right?

3 A. Yes.

4 Q. Who is the check from?

5 A. It's from Empire Cuisine & Market LLC.

6 Q. Can you describe the check?

7 A. This is a cashier's check from Old National Bank from
8 April 2nd, 2021. It's made out to BBI LLC in the amount of
9 \$345,500.

10 Q. And the date on this check?

11 A. April 2nd, 2021.

12 Q. How does that compare to the date that the account for
13 BBI was opened?

14 A. It was a couple days after it was opened.

15 Q. Directing your attention to page 52 of Government
16 Exhibit O-186, what do we see here?

17 A. Yeah. So this is a check from Empire Cuisine & Market
18 at Old National Bank made out to BBI LLC for \$35,904. It's
19 dated June 9th, 2021, and the memo line says loan payment.

20 Q. And scrolling down, on page 54 is there also a check
21 from Bushra Wholesalers to BBI LLC?

22 A. Yes, there is.

23 Q. What's the date on that check?

24 A. August 23rd, 2021.

25 Q. What's the amount?

1 A. \$32,000.

2 Q. How about on page 56 here? I'm just scrolling through
3 the deposit items in this account. What do we see?

4 A. Another check from Bushra Wholesalers to BBI LLC for
5 \$24,332.

6 Q. What's the date on this check?

7 A. September 22nd, 2021.

8 Q. And on page 62?

9 A. This is a check from Empire Cuisine & Market LLC to BBI
10 LLC for \$35,000. Memo line says commercial lease.

11 Q. On page 66, another check from Empire Cuisine & Market
12 to BBI LLC?

13 A. Yes.

14 Q. Can you tell us about this check.

15 A. This is -- the year on it is wrong, but -- so it was --
16 it's supposed to be dated January 2nd, 2022, and it's
17 \$130,000 made out to BBI LLC. And the memo line says
18 B-loan.

19 Q. A ton of money flowed into that account from Empire
20 Cuisine & Market and Bushra Wholesalers; is that right?

21 A. Yes.

22 Q. Did you look to see whether that money that was sent to
23 BBI LLC was used to purchase food --

24 A. I did.

25 Q. -- in the Federal Child Nutrition Program?

1 A. I did.

2 Q. What did you find?

3 A. I did not find food at all.

4 Q. I'm directing your attention to page 180 of this bank
5 account, Government Exhibit O-186. What do we see here?

6 A. So this is a cashier's check taken out of BBI LLC's
7 Stock Yards bank account for \$204,666.16, and it's dated
8 May 5th, 2021.

9 Q. Did you know what this check was used for?

10 A. I think if you go -- maybe if you go up one page, it may
11 say. Yes. Is it that one?

12 Q. Are you looking right here (indicating)?

13 A. Oh, yes. I'm sorry. Yeah. So it was deposited into
14 Borders & Borders, PLC account.

15 Q. What's Borders & Borders?

16 A. I believe they conduct real estate transactions.

17 Q. What was this money used for?

18 A. This was to purchase a commercial property in Kentucky.

19 Q. In Louisville?

20 A. Yes.

21 Q. Setting aside that check, did you also conduct an
22 analysis of the entirety of the BBI LLC bank account?

23 A. I did.

24 Q. What were you looking for?

25 A. I was looking for food.

1 Q. Is Government Exhibit M-9 the analysis that you
2 conducted of that account?

3 A. Yes.

4 Q. Did you create it the same way you created similar
5 accounts?

6 A. Yes.

7 MR. THOMPSON: Your Honor, I'd move to admit
8 Government Exhibit M-9.

9 THE COURT: Any objection?

10 M-9 is admitted.

11 BY MR. THOMPSON:

12 Q. Okay. Ms. Roase, we'll start at the top once again.

13 What is shown in this account or this exhibit,
14 Government Exhibit M-9?

15 A. Yeah. So this is a summary of the BBI LLC account at
16 Stock Yards Bank & Trust. The period of review was from
17 account opening, which is March 30th, 2021, to account
18 closing, which is January 31st, 2022.

19 Q. How much money was deposited into the account in that
20 approximately 10-month period?

21 A. Over \$700,000.

22 Q. Can you describe where the bulk of that money came from?

23 A. Yeah. The bulk of it came from Empire Cuisine & Market,
24 which made up \$596,000. And then Bushra Wholesalers also
25 was \$56,332. And I believe the rest of those entities are

1 Kentucky entities.

2 Q. Did you review to see whether or not those funds were
3 used to purchase food?

4 A. I did, and it did not.

5 Q. What was this money that Empire Cuisine & Market and
6 Bushra Wholesalers sent to BBI LLC in Louisville, Kentucky
7 used for?

8 A. The largest expense was towards real estate.

9 Q. How much?

10 A. \$326,557.16.

11 Q. Roughly half?

12 A. Yes.

13 Q. The second largest?

14 A. The second largest is our bank account seizure on
15 January 20th, 2022. It's roughly \$133,000. Basically, we
16 took the balance of the account.

17 Q. The balance as of what date?

18 A. As of January 20th, 2022.

19 Q. Okay. And the rest of the money looks like it was
20 transferred to other entities; is that right?

21 A. Yes. West End Adult Day Health Care. That's a Kentucky
22 entity. And then there's a general category of
23 transportation and logistics.

24 Aftin Translation Services. That is another
25 Kentucky entity, and it is owned by Abdifatah Maalim Aftin.

1 That received \$35,000.

2 And then you can see there's travel expense of
3 21,500, and then two more Kentucky entities received money.

4 Q. Any food expense?

5 A. No.

6 Q. Directing your attention back to Government
7 Exhibit O-186, which is this BBI LLC bank account.

8 You said you recognize the name of one of the
9 signatories on the account; is that right?

10 A. Yes.

11 Q. Abdifatah Maalim Aftin?

12 A. Yes.

13 Q. I'm going to direct your attention back to Government
14 Exhibit J-160. Can you remind us what this exhibit is?

15 A. This is the brochure for the Capital View Apartments
16 that was to be built in Nairobi, Kenya.

17 Q. And page 16 of this exhibit contains a list of the
18 partners in Capital View Properties of Nairobi, Kenya; is
19 that correct?

20 A. Yes.

21 Q. And who is listed third on this list?

22 A. That is Abdiwahab Maalim Aftin.

23 Q. Defendant in this case?

24 A. Yes.

25 Q. And who is the person listed after him as a partner in

1 Capital View Properties in Nairobi, Kenya?

2 A. It's Abdifatah Maalim Aftin.

3 Q. Do you recognize that name?

4 A. Yes, one of the account signers of the BBI account.

5 Q. In Louisville, Kentucky?

6 A. Yes.

7 Q. And I think we looked at it before, but just as Bushra

8 Wholesalers wired money to BBI, did it also wire money to

9 Capital View Properties?

10 A. Yes, it did.

11 Q. And who wired that money?

12 A. Abdiwahab Aftin.

13 Q. How much?

14 A. \$200,000.

15 Q. To be clear here, he's the originator listed here,

16 correct?

17 A. Yes.

18 Q. And what did he put as the information for the purpose

19 of this \$200,000 payment to Capital View Properties of

20 Nairobi, Kenya?

21 A. It says supplies for Bushra Wholesale.

22 Q. And then it says -- there's a signature; is that right?

23 A. Yes.

24 Q. It says, "By signing this document, you certify that the

25 wire details are true and accurate and agree to the terms

1 and conditions stated below." Correct?

2 A. Yes.

3 Q. And then there's an identification method listed.

4 A. Yes.

5 Q. Do you know what that means?

6 A. They had to show proof of identification in order to
7 conduct this wire transfer.

8 Q. What was the identification that Abdiwahab Aftin showed
9 when he made this wire transfer?

10 A. It says driver's license.

11 Q. All right. Back to Government Exhibit M-10. So we're
12 walking our way through the Bushra Wholesaler bank accounts;
13 is that right?

14 A. Yes.

15 Q. All right. So we've gone through a bunch of these use
16 of this \$4.8 million into the account; is that right?

17 A. Yes.

18 Q. I'm going to skip down here. We talked about -- I think
19 we talked about foreign transfers, right?

20 A. Yes, we did.

21 Q. 640,000?

22 A. Right.

23 Q. You talked about a bunch of these related parties,
24 correct?

25 A. Yes, we did.

1 Q. Used for food?

2 A. No.

3 Q. How about this entry for \$942,000 to Defendants' Other
4 Entities? Can you describe that?

5 A. Yeah. So money that came into Bushra account, 942,000
6 of it went to MIB Holdings, Nur Consulting and Lafey Plaza.

7 Q. I think we talked about MIB Holdings LLC earlier; is
8 that right?

9 A. Yes.

10 Q. Whose entity is that?

11 A. That's Mahad Ibrahim's.

12 Q. And how did he use MIB Holdings LLC?

13 A. He used it to construct his home in Ohio and just
14 personal use.

15 Q. What kind of money did he receive into that account?
16 Where did it come from?

17 A. It was Federal Child Nutrition Program money.

18 MR. MOHRING: Objection, Your Honor. Foundation,
19 701, 702.

20 THE COURT: Overruled.

21 BY MR. THOMPSON:

22 Q. You said that Bushra Wholesalers paid how much to MIB
23 Holdings?

24 A. \$570,256.

25 Q. And going back to Government Exhibit O-26, which is a

1 Bushra Wholesalers account at TCF Bank. Do you see some of
2 these checks listed here on page 48?

3 A. Yep.

4 Q. What's the first check here on page 48 of Government
5 Exhibit O-26?

6 A. This one is made out to MIB Holdings for \$221,456.

7 Q. What's the memo line indicate the payment's for?

8 A. I believe it says consulting program management.

9 Q. Right below that there's another check from Bushra
10 Wholesalers on July 15th. What's that written to?

11 A. It just says Empire.

12 Q. What's the amount?

13 A. It's \$172,619.

14 Q. What does the memo line indicate?

15 A. It says groceries.

16 Q. And then below that what do we see?

17 A. This check is to Nur Consulting LLC for \$24,300.

18 Q. Are you familiar with Nur Consulting LLC?

19 A. Yes.

20 Q. How so?

21 A. It is an entity created by Abdimajid Nur.

22 Q. And then on page 49 we see another check from Bushra
23 Wholesalers to MIB Holdings; is that right?

24 A. Yes.

25 Q. And what's the date on that check?

1 A. That is August 29th, 2021.

2 Q. What's the amount on that check?

3 A. \$159,800.

4 Q. What does the memo line indicate the payment's for?

5 A. It says -- I believe it says program
6 management/consulting.

7 Q. And right below that on page 49 of the exhibit there's
8 another check written from Bushra Wholesalers on
9 September 9th of 2021; is that right?

10 A. Yes.

11 Q. What can you tell us about that check?

12 A. That one is to Mizal Consulting for \$35,000. Memo line
13 says consulting.

14 Q. Are you familiar with the entity Mizal Consulting?

15 A. I am.

16 Q. How so?

17 A. It's Hadith's shell company that he created.

18 Q. Hadith Ahmed?

19 A. Hadith Ahmed, right.

20 Q. And back to Government Exhibit M-10. And this
21 Defendants' Other Entities -- Defendants' Other Entities, we
22 walked through MIB Holdings; is that right?

23 A. Yes.

24 Q. We just talked about Nur Consulting LLC; is that right?

25 A. Yes.

1 Q. There's another entity listed; is that right?

2 A. Yes.

3 Q. What is that entity?

4 A. It's called Lafey Plaza LLC. I believe it's more like a
5 commercial business entity.

6 Q. And whose entity is Lafey Plaza LLC?

7 A. It's Said Farah's.

8 Q. And how much did Bushra Wholesalers send to Lafey Plaza?

9 A. I think it's a single check for \$152,000.

10 Q. Did you trace that money?

11 A. Yes, I did.

12 Q. Why?

13 A. I believe the memo line said it was grocery payments, so
14 I was, again, looking for food purchased.

15 Q. And O-26, that TCF bank account of Lafey Plaza, at
16 page 62, is that the check that you're referring to?

17 A. Yes.

18 Q. Could you describe it for the jury and for the record?

19 A. Yeah. It's a check from Bushra Wholesalers LLC made
20 payable to Lafey Plaza LLC for \$152,000. Memo line says
21 grocery payments, and it's dated October 14th, 2021.

22 Q. Okay. Did you trace -- you said you traced that money?

23 A. I did.

24 Q. Two-step process again?

25 A. Yes.

1 Q. Now, when you come to Exhibit B-21 on page 4, what do we
2 see?

3 A. So this is the -- I think this the original Secretary of
4 State filing for Lafey Palaza.

5 Q. Is this the entity we're looking at?

6 A. Yes.

7 Q. And who organized Lafey Plaza LLC?

8 A. It's Said Farah.

9 Q. And when did he start this company?

10 A. December 6th, 2018.

11 Q. You said it's some sort of commercial property; is that
12 right?

13 A. Yes.

14 Q. What gave you that sense?

15 A. I looked -- well, I traced the money to that account. I
16 analyzed that account, and it appears to be making payments
17 for a commercial building and also receiving rental income.

18 Q. I'm going to show you Government Exhibit O-40. What is
19 Government Exhibit O-40?

20 A. This is the signature card for Lafey Plaza at Woodlands
21 National Bank.

22 Q. Is the account into which you traced that \$152,000
23 check?

24 A. Yes.

25 Q. And who is the other -- who's the individual listed as

1 owning Lafey Plaza LLC?

2 A. It is Said S. Farah.

3 Q. And who is the signatory on this account?

4 A. It's Said S. Farah.

5 Q. Sole signatory?

6 A. Yes.

7 Q. All right. I'm showing you now on the screen page 94 of
8 this exhibit, this Lafey Plaza account at Government
9 Exhibit O-40. Do you see that?

10 A. Yes, I do.

11 Q. And what is it?

12 A. So this is the deposit side of the check, so -- of the
13 account. So we saw the check being written out from Bushra
14 Wholesalers, and this is the deposit into the Lafey Plaza
15 account.

16 Q. What's the amount of the check?

17 A. It's \$152,000.

18 Q. What does the memo line indicate the check is for?

19 A. It says grocery payments.

20 Q. I'm going to keep that up on the left side of the
21 screen. Okay?

22 A. Okay.

23 Q. On the right side of the screen, I'm going to turn to
24 page 256 of that same exhibit. Okay?

25 A. Okay.

1 Q. And what do we see here?

2 A. So this is a cashier's check. The remitter shows that
3 it's Lafey Plaza LLC, and it's payable to Selwin S. Ortega
4 Romero for \$152,000.

5 Q. What's the date on this check?

6 A. It's October 21, 2021.

7 Q. And did you trace the -- where this \$152,000 check to
8 Selwin S. Ortega Romero went to?

9 A. I did.

10 Q. Can you tell us?

11 A. It appears that the Lafey Plaza had a contract for deed
12 with this individual for a commercial building, and this
13 payment was to pay off that contract for deed.

14 Q. A little bit to unpack there.

15 A. Yeah.

16 Q. Let's start -- for those who aren't familiar, what's a
17 contract for deed?

18 A. So it's -- it's kind of like taking out a mortgage
19 except for -- I guess the easiest way to put it is the
20 interest is built into the monthly payment. So it's not
21 like a regular mortgage where it's, you know, the monthly
22 payment, you know. I guess it's just, basically, it's just
23 like a mortgage payment, just works differently.

24 Q. A different way of purchasing real estate?

25 A. Yes.

1 Q. In this case if the check is payable to Selwin S. Ortega
2 Romero --

3 A. Yes.

4 Q. -- is that a person or an entity?

5 A. It's an individual.

6 Q. Okay. And you said you looked into the nature of this
7 payment and it was for a contract for deed?

8 A. Yes.

9 Q. Can you explain what you found in terms of this contract
10 for deed?

11 A. So we subpoenaed the Hennepin County property tax
12 records to identify what this payment was for. I -- I don't
13 remember how we knew which property it was for. Actually, I
14 think we just subpoenaed for this Lafey Plaza through
15 Hennepin County, and so we figured out what it was for.

16 Q. And what kind of building was this payment -- did this
17 contract for deed relate to?

18 A. It was for a commercial building that Minnesota Food
19 Grocery operated out of.

20 Q. Where was that building located, generally?

21 A. On Lake Street.

22 Q. In South Minneapolis?

23 A. Yes.

24 Q. A couple miles from here?

25 A. Yes.

1 Q. This check from Lafey Plaza is dated, for \$152,000, is
2 dated October 21st of 2021?

3 A. Yes.

4 Q. How does that compare -- how does that check compare to
5 this one into the Lafey Plaza account?

6 A. Yeah, it's about a week later.

7 Q. And how about the amounts on the checks?

8 A. It's exactly the same.

9 Q. Bushra Wholesalers to Lafey Plaza for \$152,000?

10 A. Yes.

11 Q. Memo line?

12 A. Memo line, grocery payments.

13 Q. Was that money used to buy groceries?

14 A. It was not.

15 Q. What was it used for?

16 A. It was used to pay off a loan.

17 Q. For real estate property?

18 A. Yes.

19 Q. All right. Ms. Roase, I want to go back to M-10, which
20 is this analysis of the Bushra Wholesalers account. Okay?

21 A. Okay.

22 Q. And earlier we talked about the \$143,000 in payments to
23 Digale LLC?

24 A. Yes.

25 Q. And remind us again what the memo lines on those checks

1 indicated in terms of the payments?

2 A. They said it was for groceries.

3 Q. And you looked at that account, correct?

4 A. I did.

5 Q. And when you did -- I'm showing you Government
6 Exhibit M-11 -- did you find whether or not it was -- that
7 money was actually used for groceries?

8 A. Yeah, it did not -- it was not used for groceries.

9 Q. I'm showing you here Government Exhibit M-11. There's
10 the use of those funds, correct?

11 A. Yes.

12 Q. We talked about the cash and payments to individuals,
13 but we also talked about an entity called St. Cloud Somali
14 Athletic Club; is that right?

15 A. Yes.

16 Q. Remind us again your familiarity with St. Cloud Somali
17 Athletic Club.

18 A. Yeah, that was one of the food distribution sites in
19 this case.

20 Q. Okay. And during the investigation, did you conduct a
21 similar analysis to St. Cloud Somali Athletic Club that you
22 did for other entities involved in the scheme?

23 A. Yes, I did.

24 Q. And let's start with the Secretary of State records.

25 Okay?

1 A. Okay.

2 Q. I'm showing you Government Exhibit B-31 at page 4. What
3 is this?

4 A. So this is the Articles of Incorporation for St. Cloud
5 Somali Athletic Club. And the incorporator is Madina Ali.

6 Q. The address is located in St. Cloud, Minnesota; is that
7 right?

8 A. Yes.

9 Q. Directing your attention to page 3, when was St. Cloud
10 Somali Athletic Club incorporated or registered with the
11 Minnesota Secretary of State?

12 A. It's November 29th, 2020.

13 Q. You said St. Cloud Somali Athletic Club was in the food
14 program; is that right?

15 A. Yes.

16 Q. Did you look at the meal counts that were submitted for
17 St. Cloud Somali Athletic Club?

18 A. I did.

19 Q. I'll show you some of them. Government F-1i at page 49.
20 Now, Government F-1i is meal counts that were obtained from
21 Partners in Nutrition; is that right?

22 A. That's right.

23 Q. And here at page 49, what do we see?

24 A. So this is for the first week of March of 2021, and it
25 shows number of meals served is 1500 every day, Monday

1 through Saturday.

2 Q. And on the bottom of page 49 of Government Exhibit F-1i?

3 A. That's for the next week in March of 2021, and it shows
4 1500 every single day, snack and supper.

5 Q. In March of 2021?

6 A. Yes.

7 Q. Now, I'm directing your attention to Government
8 Exhibit F-1k, which is meal counts for April of -- and May
9 of 2021; is that right?

10 A. Yes.

11 Q. And what do we see here on page 29?

12 A. So it's still at 1500 every single day meals served.

13 Q. What signature appears as the site supervisor?

14 A. Abdimajid.

15 Q. At the bottom of the page we have meal counts for the
16 week of May 16th, 2021; is that right?

17 A. Yes.

18 Q. St. Cloud Somali Athletic Club?

19 A. Yes.

20 Q. How many a day?

21 A. 1500 a day.

22 Q. What meals?

23 A. Snack and supper.

24 Q. Going back to Government Exhibit F-1i at page 49, these
25 first set of meal counts I'm showing you for St. Cloud

1 Somali Athletic Club, what's the date on these?

2 A. This is for March 1st, 2021, to March 6, 2021.

3 Q. So -- and the next one is the following week of
4 March 2021?

5 A. Yes, it is.

6 Q. Okay. Now, Ms. Roase, after you -- you looked at the
7 Secretary of State documents. Did you look to see whether
8 or not St. Cloud Somali Athletic Club had a bank account?

9 A. I did.

10 Q. Why did you do that?

11 A. I was seeing -- I was seeing the money, I guess, coming
12 into Bushra. I wanted to see the source of that money. So
13 I -- so I went backwards basically. So I got that account.

14 Q. Okay. And, again, here I guess we're looking here, back
15 to M-10, a bunch of the money that goes into Bushra came
16 from St. Cloud Somali Athletic Club?

17 A. Yes.

18 Q. How much?

19 A. \$273,214.

20 Q. Okay. The computer is unhappy with me, and I can't say
21 I blame it.

22 All right. Government Exhibit O-52. What is
23 this?

24 A. This is a name change request, so it's not the -- the
25 original.

1 Q. Page 3.

2 A. Yes, this is the account application for the St. Cloud
3 Somali Athletic Club.

4 Q. What's the date on which this account was opened?

5 A. May 13th, 2021.

6 Q. And how does that compare to those meal counts that we
7 saw previously?

8 A. Those were for March of 2021.

9 Q. Two months before the bank account was even opened?

10 A. Yes.

11 Q. What's the opening deposit into this St. Cloud Somali
12 Athletic Club?

13 A. It's \$113,246.

14 Q. All right. I'm directing your attention to page 9. Is
15 this the first month's statement?

16 A. It is.

17 Q. From May of 2021?

18 A. Yes, it is.

19 Q. And, again, there's on page 10 that opening deposit of
20 \$113,000?

21 A. Yes.

22 Q. Did you look to see what the nature of that deposit was?

23 A. Yes, I did.

24 Q. I'm directing your attention to page 64 of Government
25 Exhibit 152. What was that opening deposit of \$113,000 into

1 the St. Cloud Somali Athletic Club account?

2 A. It's a check from Partners in Nutrition made out to
3 St. Cloud Somali Athletic Club for \$113,246. It's dated
4 May 3rd, 2021, and the memo line says February.

5 Q. Directing your attention to page 67. There's a second
6 deposit into the account in May; is that right?

7 A. Yes.

8 Q. Can you tell us about this check?

9 A. This one is also another Partners in Nutrition check
10 made out to St. Cloud Somali Athletic Club for \$188,069.25.
11 It's dated May 21st, 2021, and the memo line says March
12 at-risk.

13 Q. How about page 69? Another check?

14 A. It is another check from Partners in Nutrition.

15 Q. June 8th, 2021?

16 A. Yes.

17 Q. What's the amount?

18 A. It's \$133,468.50 for May.

19 Q. How about page 71?

20 A. It's another check from Partners in Nutrition.

21 Q. What's the amount?

22 A. It's \$127,401.75.

23 Q. That's all the deposits into the account?

24 A. I believe so.

25 Q. All money from Partners in Nutrition?

1 A. Yes.

2 Q. All right. Page 72 starts the withdrawals from the
3 account; is that right?

4 A. Yes.

5 Q. What's this first check out of the St. Cloud Somali
6 Athletic Club account?

7 A. So this one is dated May 25th, 2021, for \$26,530, made
8 out to Bushra Wholesale LLC. Memo line says supplies/CACFP.

9 Q. Page 73, there's another check out of the account the
10 same day --

11 A. Yeah.

12 Q. -- May 25th, 2021; is that right?

13 A. Yes.

14 Q. Can you describe this check for the record?

15 A. This one is made payable to Afrique Hospitality Group
16 LLC for \$85,050, and the memo line also says supplies/CACFP.

17 Q. Page 74, the next check out of the account is May 31st
18 of 2021?

19 A. Yes.

20 Q. What does -- who is this check written to?

21 A. This is to Afrique Hospitality Group LLC for \$175,770,
22 and the memo line says supplies.

23 Q. Whose entity is Afrique Hospitality Group?

24 A. That's Mukhtar Shariff's.

25 Q. A rent check on page 75?

1 A. Yes.

2 Q. And then on page 76 there's another check to Bushra
3 Wholesale; is that right?

4 A. Yes.

5 Q. What's the amount of this check?

6 A. It's \$127,000 even. And the memo line says food, May.

7 Q. And then on page 77 there's yet another one on
8 June 25th?

9 A. Yes. It's for \$119,684.

10 Q. Now, Ms. Roase, I assume that you did a full analysis of
11 this account; is that right?

12 A. I did.

13 Q. Before I get there, I want to stop on this check on
14 page 76, this June 18th, '21 -- 2021, check from St. Cloud
15 Somali Athletic Club to Bushra Wholesales. Okay?

16 A. Okay.

17 Q. We'll put this up on the left side of the screen. Okay?

18 A. Okay.

19 Q. And on the right side of the screen I want to put up
20 Government Exhibit H-51e. Okay?

21 A. Okay.

22 Q. And this is a text message or WhatsApp message exchange
23 between Abdimajid Nur and Abdiaziz Farah; is that right?

24 A. Yes.

25 Q. And you -- how does it begin here? What does Abdiaziz

1 Farah say at the beginning of this conversation on June 8th,
2 2021?

3 A. So Abdiaziz Farah says the "checks are ready. Give the
4 Bushra check to Abdiwahab."

5 Q. All right. You said you did an analysis of this
6 account; is that right?

7 A. I did.

8 Q. And that's been admitted as Government Exhibit M-27 --
9 I'm sorry -- been marked as M-27?

10 A. Yes.

11 Q. Not yet in evidence.

12 What is Government Exhibit M-27?

13 A. So this is the St. Cloud Somali Athletic Club bank
14 account at Wells Fargo, and the period of review is for the
15 entire account opening.

16 Q. And what were you trying to do when you looked
17 through -- when you created this chart?

18 A. Well, I was looking for any food purchases, other than
19 the money going to Bushra Wholesalers.

20 MR. THOMPSON: Your Honor, I'd move to admit
21 Government Exhibit M-27.

22 THE COURT: Any objection?

23 MR. GARVIS: No objection.

24 THE COURT: M-27 is admitted.

25 MR. THOMPSON: Thank you, Your Honor.

1 BY MR. THOMPSON:

2 Q. All right. Ms. Roase, could you describe this chart for
3 us?

4 A. Yeah. So this is the St. Cloud Somali Athletic Club
5 bank account at Wells Fargo. The period of review is for
6 the entire account opening. It was from May 13th, 2021, and
7 it was closed May 20th, 2022.

8 Q. Okay. During that year-long period, what money -- how
9 much money was deposited into this St. Cloud Somali Athletic
10 Club account?

11 A. It was \$562,000.

12 Q. And what percentage of the money -- or where did that
13 money come from?

14 A. Partners in Nutrition was \$562,185.50. The other income
15 of under \$20, I believe, is probably just interest expense
16 and returned items, returned expenses.

17 Q. And where did the money from the St. Cloud Somali
18 Athletic Club flow to?

19 A. So \$273,214 of that went to Bushra Wholesalers; \$260,820
20 went to Afrique Hospitality Group; and then the rest were
21 miscellaneous.

22 Q. Okay. Was that significant to you?

23 A. Yes. There was no food purchased out of this account,
24 but there were transfers to Bushra and Afrique that, if you
25 do the math, is actually exactly 95 percent of the money

1 that came from Partners in Nutrition.

2 Q. What -- can you explain that for the jury?

3 A. So what it appears to be is -- I think St. Cloud Somali
4 Athletic Club is a nonprofit. And with the money coming in
5 from Partners in Nutrition, they kept exactly 5 percent, and
6 95 percent of it was sent out to -- or, you know, checks
7 went out to Bushra Wholesalers and Afrique Hospitality
8 Group.

9 Q. Unusual in your mind?

10 A. The exact percentage was -- appeared to be unusual.

11 Q. What about the left side of this chart, the Sources of
12 Funds?

13 A. Yeah, it appeared that it was only opened to participate
14 in the food program, so that was unusual.

15 Q. There was no other activity for the St. Cloud Somali
16 Athletic Club?

17 A. No, there was no other activity.

18 THE COURT: Mr. Thompson, when you get to a
19 stopping place, we can stop for the day.

20 MR. THOMPSON: Thank you, Your Honor. I want to
21 show -- well, you know what, I'm not going to stand in the
22 way. Thank you.

23 THE COURT: I really meant that, but all right.

24 We will see you all at 9:00 tomorrow morning.

25 All rise for the jury.

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(Court adjourned at 4:57 p.m., 05-21-2024.)

* * *

I, Renee A. Rogge, certify that the foregoing is a correct transcript from the record of proceedings in the above-entitled matter.

Certified by: /s/Renee A. Rogge
Renee A. Rogge, RMR-CRR